



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Moises Magana  
DOCKET NO.: 16-22548.001-R-1  
PARCEL NO.: 16-19-204-026-0000

The parties of record before the Property Tax Appeal Board are Moises Magana, the appellant(s), by attorney Robert G. Kaucky, of Robert G. Kaucky & Associates in Berwyn; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,762  
**IMPR.:** \$7,787  
**TOTAL:** \$10,549

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 3,810 square foot parcel of land improved with a 96-year old, two-story, masonry, multi-family dwelling containing 1,450 square feet of building area. The property is located in Berwyn Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four sales comparables. These comparables are described as one, one and one-half or two-story, masonry or frame and masonry, multi-family dwellings. The properties are located within a mile of the subject. They range in age from 62 to 92 years and in size from 1,419 to 2,368 square feet of building area. The properties sold March 2011 to January 2012 for prices ranging from \$46.45 to \$59.54 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment is \$10,549. This assessment reflects a market value of \$105,490 or \$72.75 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment the board of review submitted four sales comparables. These properties are described as one and one-half or two-story, frame or masonry, multi-family dwellings located in the subject's neighborhood code. They range in age from 89 to 107 years and in size from 1,213 to 1,530 square feet of building area. They sold from August 2013 to June 2015 for prices ranging from \$85.91 to \$172.27 per square foot of building area.

At hearing, the appellant's attorney argued the comparables support a reduction by factoring out the land assessment and using the subject's square footage to arrive at a reduced market value. The board of review's representatives argued that the board of review's comparables are similar in square footage and location to the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the board of review's comparables. They sold from August 2013 to June 2015 for prices ranging from \$85.91 to \$172.27 per square foot of building area. The subject's assessment reflects a market value of \$72.75 per square foot of building area which is below the range of the best comparables in the record. Based on the record and after adjustments to the comparables for differences for pertinent factors, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 17, 2019



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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