



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

APPELLANT: Cuevas Americo
DOCKET NO.: 16-32911.001-R-1
PARCEL NO.: 15-15-306-026-0000

The parties of record before the Property Tax Appeal Board are Cuevas Americo, 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 **A Reduction** 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: \$1,952
IMPR.: \$76,921
TOTAL: \$78,873

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 5,207 square foot parcel of land improved with a 65-year old, one-story, masonry, single-family dwelling containing 1,293 square feet of building area. The property is located in Proviso 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 three sales comparables. These comparables are described as one-story, masonry or frame and masonry, single-family dwellings. The properties are located within one mile of the subject. They range in age from 86 to 89 years and in size from 1,152 to 1,302 square feet of building area. The properties sold August 2015 to June 2016 for prices ranging from \$39.06 to \$61.32 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 \$8,986. This assessment reflects a market value of \$89,860 or \$69.50 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 or one and one-half story, frame, stucco or frame and masonry, single-family dwellings located within the subject's neighborhood. They range in age from 87 to 96 years and in size from 1,022 to 1,597 square feet of building area. They sold from May 2014 to October 2016 for prices ranging from \$89.86 to \$115.38 per square foot of building area.

At hearing, the appellant's attorney argued the appellant's comparables are similar to the subject and support a reduction. 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 appellant's comparables. They sold from August 2015 to June 2016 for prices ranging from \$39.06 to \$61.32 per square foot of building area. The subject's assessment reflects a market value of \$69.50 per square foot of building area which is above 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 demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is 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.

Chairman



Member

Member



Member

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



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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