



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

APPELLANT: Carlos Espin
DOCKET NO.: 16-40443.001-R-1
PARCEL NO.: 16-15-215-025-0000

The parties of record before the Property Tax Appeal Board are Carlos Espin, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago; 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: \$3,176
IMPR.: \$28,216
TOTAL: \$31,392

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 contains two improvements thereon. The first improvement is classified as 2-11. It is a 122-year old, two-story, multi-family dwelling of masonry construction with two apartments. This improvement contains 2,370 square feet of living area with a full basement. The second improvement is classified as 2-11. It is a 115-year old, two-story, multi-family dwelling of masonry construction with 1,561 square feet of living area. The property is sited on 3,025 square feet of land and is located in West Chicago Township, Cook County. The subject is classified as a class 2-11, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables solely on the first improvement. They are improved with a multi-story, frame or masonry, multi-family dwelling. The improvements ranged: in age from 107 to 119 years; in size from 2,161 to 2,690 square feet of living area; and in assessments from \$3.47 to \$4.44 per square feet of living area. The appellant did not submit any data relating to the subject's second improvement. Moreover, the appellant used the first improvement's size and the subject's total improvement assessment of \$31,392 resulting in an incorrect improvement assessment for the first improvement of \$11.91 per square foot. Lastly, there was no evidence that these improvements were owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,392. The subject property has an improvement assessments as follows: the first improvement of \$16,791 or \$7.08 per square foot of living area and the second improvement of \$11,425 or \$7.32 per square foot. In support of this data, the board of review submitted copies of the assessor's property record cards for the subject's improvements. As to the contention of the correct assessment, the board of review submitted a grid sheet with four equity comparables for each improvement.

As to the subject's first improvement, the comparables contain a two-story, multi-family dwelling of masonry exterior construction located on the subject's block. These improvements ranged: in age from 107 to 117 years; in size from 2,146 to 2,322 square feet of living area; and in assessment from \$7.29 to \$7.87 per square foot. The properties include a full basement with two including a two-car garage.

As to the subject's second improvement, the comparables contain a one-story or two-story, multi-family dwelling of frame or masonry exterior construction located within a two-block radius of the subject. These improvements ranged: in age from 54 to 127 years; in size from 1,250 to 1,654 square feet of living area; and in assessment from \$9.33 to \$9.77 per square foot. Three properties include a full basement.

The appellant did not submit any rebuttal evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof as to the first or second improvement and a reduction in the subject's assessment is not warranted.

As to the subject's second improvement, the Board finds that the appellant had not submitted any evidence in protest of this assessment. Therefore, the Board finds that the equity comparables

submitted by the board of review support this improvement's assessment and that no reduction is justified.

As to the subject's first improvement, the Board finds the best evidence of assessment equity to be *the appellant's comparable #1 as well as the board of review's comparables #2 and #4*. These comparables had improvement assessments that ranged from \$3.47 to \$7.64 per square foot of living area. The subject's improvement assessment of \$7.08 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, style, age and/or size. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that this subject's improvement was inequitably assessed and a reduction in this subject's assessment 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.



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: January 19, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carlos Espin, by attorney:
Chris D. Sarris
Steven B. Pearlman & Associates
350 West Hubbard Street
Suite 630
Chicago, IL 60654

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602