



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

APPELLANT: Juan Flores  
DOCKET NO.: 16-43569.001-R-1  
PARCEL NO.: 20-06-421-008-0000

The parties of record before the Property Tax Appeal Board are Juan Flores, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$2,678  
**IMPR.:** \$12,092  
**TOTAL:** \$14,770

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 has a 2,976 square foot site located in Chicago, Lake Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The parties differed as to whether the subject contained one or two improvements.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted descriptive and assessment information on seven suggested sale comparable properties. The appellant's evidence cited the subject as containing one improvement of 1,680 square feet of living area. The appellant did not submit information as to whether a second improvement was on the site. The appellant submitted a copy of the Board's 2015 decision

regarding the subject. The appellant the total assessed valuation at \$87.92 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,770. The board of review did not submit suggested sale comparable properties. However, it included a note on the face page of its Notes on Appeal, "This PTAB file is multi-imp (1). The original P.S.F. is \$7.20. The correct P.S.F. for Class 2-11. For the 2-02 \$7.26. The location is Chicago and mailing address is 10942 Mustang Springs San Antonio, Texas." The board of review did not submit further information about a second improvement.

The appellant submitted a rebuttal brief in which it argued the board of review did not submit comparable sales. The appellant did not address the issue raised by the board of review that the subject contained two improvements instead of one, as the appellant asserted.

### **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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The board of review argued the subject contained two improvements rather than one as the appellant argued. The board of review also calculated the square footage of living area for each of the two improvements. Although the board of review's square footage numbers pertained to the improvements only rather than the improvements and land, the board of review did address that the appellant's argument was based on a total assessed valuation of a subject containing only one improvement. The appellant failed to rebut this argument in his rebuttal brief. The appellant submitted a prior decision by the Board. However, in that appeal the board of review failed to submit Notes on Appeal. It did in the instant appeal. Therefore, based on this evidence, the Board finds a reduction in the 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: May 26, 2020



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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