



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

APPELLANT: Thomas Barcelona
DOCKET NO.: 17-31701.001-R-1
PARCEL NO.: 24-30-320-013-0000

The parties of record before the Property Tax Appeal Board are Thomas Barcelona, the appellant, by attorney Scott L. David, of Much Shelist, 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: \$ 5,700
IMPR.: \$32,787
TOTAL: \$38,487

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 2017 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 two-story dwelling of frame and masonry exterior construction with 2,867 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has an 11,400 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant originally filed an appeal marking the basis of appeal as recent appraisal along with a request for an extension of time to submit evidence. The appellant's subsequent submission of evidence lacked the necessary basis of appeal (35 ILCS 200/16-180; 86 Ill.Admin.Code §1910.30(j)) but provided a brief along with four comparable properties with equity data, two of which sold in 2016. In the absence of sufficient market value evidence to

assert overvaluation of the subject property (86 Ill.Admin.Code §1910.65(c)(4)), the Board will analyze this appeal based on the brief and evidence wherein the appellant implies assessment inequity as the basis of this appeal.

In support of the inequity argument the appellant submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of two-story class 2-78 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 16 to 59 years old and range in size from 2,499 to 3,689 square feet of living area. Three comparables have full or partial unfinished basements and one comparable has a crawl-space foundation. Three comparables feature central air conditioning. Each dwelling has a fireplace and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$17,380 to \$36,008 or from \$6.02 to \$9.78 per square foot of living area. Based on this evidence, the appellant as set forth in the Residential Appeal petition a request for a reduced improvement assessment of \$24,300 or \$8.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,487. The subject property has an improvement assessment of \$32,787 or \$11.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property and either in the subject's subarea or within ¼ of a mile. The comparables consist of two-story class 2-78 dwellings of frame and masonry exterior construction. The homes are either 38 or 40 years old and range in size from 2,334 to 2,715 square feet of living area. Each comparable has a partial basement, one of which has a formal recreation room. The comparables feature central air conditioning, a fireplace and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$29,352 to \$31,320 or from \$11.54 to \$12.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its older age, lack of a basement and lack of central air conditioning when compared to the subject dwelling. The Board has given reduced weight to appellant's comparables #3 and #4 due to their significantly larger dwelling sizes when compared to the subject along with comparable #4 being a much newer dwelling than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables which have varying degrees of similarity to the subject in age, size and/or other features. These comparables had improvement assessments that ranged from \$17,380 to \$31,320 or from \$6.02 to \$12.58 per square foot of living area. The subject's improvement assessment of \$32,787 or \$11.44 per square foot of living area falls slightly above the range established by the best comparables in this record in terms of overall improvement assessment but within the range on a per-square-foot basis. Given that the subject is newer than each of the best comparables and has a formal recreation room which only one other comparable has, after considering adjustments to the comparables for these differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: July 20, 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

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