



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

AMDENDED DECISION

APPELLANT: Oscar Tovar
DOCKET NO.: 17-33106.001-C-1 through 17-33106.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Oscar Tovar, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-33106.001-C-1	17-19-302-004-0000	4,887	24,467	\$29,354
17-33106.002-C-1	17-19-302-005-0000	2,647	8,351	\$10,988

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 an 87 year old building containing 6,780 square feet of building area. The subject has a 8,865 square foot site and is located in Chicago, West Township, Cook County. The subject is classified as a Class 5-22 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject is misclassified and therefore, over assessed. The appellant contends that the subject is a class 2, mixed-use building containing less than six units and under 20,000 square feet of building area. The appellant states that the subject consists of a one bedroom apartment unit over a car wash/tire shop. The commercial unit contains 6,320 square feet of building area and the apartment unit contains 460 square feet of living area. In support of the appellant's contention that the subject is misclassified, the appellant submitted an

owner affidavit attesting that the subject consists of one apartment on the second floor and a car wash/tire shop on the first floor. In further support, the appellant also submitted a plat of survey, copy of a warranty deed, Cook County Assessor printouts, and exterior pictures of the premises showing a car wash and interior pictures of a residential living space. Lastly, the appellant submitted an affidavit by the appellant's attorney attesting that the assessment documents submitted were downloaded from the Assessor's data sources.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested sale comparables which sold from April 2014 to May 2017 for prices ranging from \$211,000 to \$415,000 or from \$43.95 to \$51.88 per square foot of living area, including land. The appellant requested a total assessment reduction to \$32,347.

The board of review did not submit any evidence and was held in default by the Property Tax Appeal Board. The board of review submitted a motion to vacate the default which was denied by the Property Tax Appeal Board on September 11, 2019. The Cook County Board of Review decision letter discloses the total assessment for the subject as \$100,855.

The appellant was scheduled for hearing on July 23, 2021. The appellant and the board of review requested that the hearing be waived and the decision be written on the evidence. The administrative law judge agreed to the board of review's and the appellant's requests to have the decision written on the evidence.

Conclusion of Law

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant's sale comparables are not similar to the subject in size and location. Two of the three properties are not similar in size varying from 1,284 and 1,979 square feet of building area from the subject and all three properties are located between 10-12 blocks from the subject. Furthermore, one of the three properties is classified as commercial property. The appellant did not submit at least three properties comparable to the mixed-use residential/commercial subject property. Therefore, the Board finds this argument unpersuasive and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant has met the burden of proving that the subject is a mixed-use commercial/residential subject based on the evidence submitted. The plat of survey, owner affidavit, and pictures show that the subject is a mixed-use building that includes one apartment

and a car wash/tire shop containing a total of 6,780 square feet of building area. Since the Board finds that the subject is a class 2 property, the level of assessment for the subject based on the 2017 level of assessment for class 2 properties of 10% as determined by the Cook County Classification Ordinance shall apply.

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:

April 19, 2022



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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