



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

APPELLANT: Jesus Gonzalez
DOCKET NO.: 17-36225.001-R-1
PARCEL NO.: 15-10-100-058-0000

The parties of record before the Property Tax Appeal Board are Jesus Gonzalez, the appellant(s); 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: \$4,375
IMPR.: \$13,056
TOTAL: \$17,431

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 2013 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 one and one-half story, single-family home of frame construction with 1,209 square feet of living area. The dwelling was constructed in 1949. The property has a 6,250 square foot site and is located in Melrose Park, Proviso Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. The appellant contends overvaluation as the basis of the appeal. The appellant submitted a comparative market analysis prepared by Edward Polhorsky, a Coldwell Banker broker. The comparative market analysis included six sale comparables with adjustments and estimated the subject's market value at \$130,320. In support, multiple listing sheets for each comparable were submitted. No information was provided as to Mr. Polhorsky's education or experience in appraisal practice.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,431. The subject's assessment reflects a market value of \$174,310 or \$144.17 per square foot of living area, including land when applying a 10% level of assessment as determined by the Cook County Classification Code.

In support of the assessment, the board of review submitted four sale comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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 gives little weight to the comparative market analysis prepared by the appellant's realtor. The Board finds the appellant's realtor made the adjustments himself and has a vested interest in maximizing these adjustments for the benefit of the subject. In addition, the appellant's realtor failed to provide any evidence to show that he is a licensed appraiser and failed to establish a foundation for these adjustments. The Board finds that the comparative market analysis including the preparer's/realtor's adjustments shall not be considered as relevant evidence in this appeal. However, the Board will review the evidence in regards to the six submitted comparables.

The Board finds the appellant's comparables #1, #2, #3, and #4 and the board of review's comparables set the range of market value for the subject. These comparables were similar to the subject in location, style, construction, age, and features. They sold for \$100.00 to \$176.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$144.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: December 23, 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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