



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

APPELLANT: Ricardo Hernandez
DOCKET NO.: 17-38589.001-R-1
PARCEL NO.: 13-19-423-016-0000

The parties of record before the Property Tax Appeal Board are Ricardo Hernandez, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$4,774
IMPR.: \$13,558
TOTAL: \$18,332

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 one-story masonry dwelling with 1,002 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a full basement with finished area, central air conditioning and a two-car garage. The property has a 4,340 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis that contains information on four comparable properties along with a copy of the deed associated with the sale of each comparable. The comparables are located within the same neighborhood code as the subject property and are situated on sites that range in size from 3,690 to 4,305

square feet of land area. The sites are improved with class 2-03 dwellings of frame construction that range in size from 1,166 to 1,771 square feet of living area and range in age from 85 to 102 years old. Two comparables have concrete slab foundations. Two comparables have full basements, one of which has finished area, and central air-conditioning. Three of the comparables have either a 1-car or a 2.5-car garage.

The comparables sold from February 2015 to May 2017 for prices ranging from \$120,000 to \$282,500 or from \$102.92 to \$165.89 per square foot of living area, including land, and have improvement assessments that range from \$18,315 to \$21,901 or from \$12.37 to \$16.43 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,260. The requested assessment would reflect a total market value of \$142,600 or \$142.32 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$9,486 or \$9.47 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 \$18,332. The subject's assessment reflects a market value of \$183,320 or \$182.95 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$13,558 or \$13.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables have sites that range in size from 3,100 to 3,720 square feet of land area. The sites are improved with 1-story class 2-03 dwellings of frame or masonry exterior construction that range from 54 to 98 years old, each of which contains 1,000 square feet of living area. Each comparable has a full unfinished basement. One comparable has central air-conditioning. Three of the comparables have either a 1-car, 1.5-car or 2-car garage.

The comparables sold from July 2015 to March 2017 for prices ranging from \$190,000 to \$378,000 or from \$190.00 to \$378.00 per square foot of living area, land included. The comparables have improvement assessments that range from \$15,563 to \$19,036 or from \$15.56 to \$19.04 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 appellant contends in part that 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 parties submitted a total of eight suggested comparable sales, none of which are truly similar to the subject, for the Board's consideration. The Board gives less weight to appellant's comparable sales as comparables #1, #2 and #4 differ from the subject in age, foundation type and/or dwelling size or lack a garage and/or central air-conditioning, dissimilar to the subject, and as comparable #3 appears to be an outlier due to its much lower sale price compared to the other sales in this record. Further, the 2015 sales of comparables #2 and #4 are dated relative to the January 1, 2017 assessment date at issue. The Board also gives less weight to board of review comparable #4 which lacks a garage, dissimilar to the subject, and appears to be an outlier due to its much higher sale price in comparison to the other sales in this record. Further, its 2015 sale is dated relative to the January 1, 2017 assessment date at issue.

The Board finds, in this limited record, the best evidence of market value to be board of review comparable sales #1 through #3 which are similar to the subject property in location, design, dwelling size, and some features. These comparables sold from May 2016 to March 2017 for prices ranging from \$190,000 to \$268,000 or from \$190.00 to \$268.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$142,600 or \$142.32 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustment to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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.

Both parties used the same eight suggested comparables for their inequity argument. The Board gives less weight to appellant's comparables #1, #2 and #4 which are each much larger dwellings than the subject and further differ from the subject in foundation type, or lack a garage and/or central air-conditioning, dissimilar to the subject. The Board also gives less weight to board of review comparable #3 which lacks a garage, dissimilar to the subject.

The Board finds that appellant's comparable #3 and the remaining three board of review comparables were the best comparables submitted in this limited record and are generally similar to the subject property in location, design, dwelling size and some features. These comparables had improvement assessments ranging from \$15,563 to \$19,157 or from \$15.56 to \$16.43 per square foot of living area. The subject's improvement assessment of \$9,486 or \$9.47 per square foot of living area falls well below the range established by the best comparables submitted for the Board's consideration. Based on this record and after considering adjustments to the

comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

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:

October 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

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