



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

APPELLANT: Hispanic Housing Development Corp.
DOCKET NO.: 17-41631.001-R-1
PARCEL NO.: 32-08-309-005-0000

The parties of record before the Property Tax Appeal Board are Hispanic Housing Development Corp., the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$3,159
IMPR.: \$7,160
TOTAL: \$10,319

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 1.5 – 1.9-story dwelling of frame and masonry construction with 1,539 square feet of living area. The dwelling was constructed 58 years ago and has a concrete slab foundation and central air conditioning. The property has a 7,020 square foot site and is located in Chicago Heights, Bloom 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 assessment inequity with respect to the improvement as the basis of the appeal. The land assessment was not contested. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The properties are improved with similar class 2-03 dwellings of frame or frame and masonry construction ranging in size from 1,305 to 1,602 square feet of living area. The dwellings range in age from 64 to 73 years old. Each home

features a full or partial basement, one with a recreation room. One comparable has central air conditioning; two comparables each have a fireplace; and three comparables each have a 2-car detached garage. The comparables have improvement assessments ranging from \$3,110 to \$5,705 or from \$2.33 to \$3.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$3,924 or \$2.55 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 \$10,319. The subject property has an improvement assessment of \$7,160 or \$4.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame and masonry construction ranging in size from 1,428 to 1,633 square feet of living area. The comparables are each 58 years old. Three comparables are built on a concrete slab foundation and one comparable features a full unfinished basement. Two comparables have central air conditioning and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$8,589 to \$9,986 or from \$5.56 to \$6.49 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 record contains information on nine equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to appellant's comparables and board of review comparable #2 as these comparables each feature a basement, dissimilar from the subject's concrete slab foundation. The Board finds board of review comparables #1, #3, and #4 to be the best evidence of assessment equity in this record due to their similarity to the subject in location design, dwelling size, and some features. However, each of these comparables features a 2-car garage which is feature the subject lacks, thus requiring a downward adjustment to the comparables to make them more equivalent to the subject. The three best comparables in the record have improvement assessments that range from \$8,589 to \$9,083 or from \$5.56 to \$6.01 per square foot of living area. The subject's improvement assessment of \$7,160 or \$4.65 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, and after considering adjustments to the comparables for features that are dissimilar from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, 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: November 16, 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

AGENCY

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