



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

APPELLANT: Rafael Ruiz  
DOCKET NO.: 17-42625.001-R-1  
PARCEL NO.: 19-02-426-022-0000

The parties of record before the Property Tax Appeal Board are Rafael Ruiz, 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:** \$2,943  
**IMPR.:** \$12,512  
**TOTAL:** \$15,455

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 masonry exterior construction with 2,176 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a concrete slab foundation and a two-car garage. The property has a 3,270 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 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. In support of this argument the appellant submitted information on four equity comparables with the same neighborhood code as the subject and located within .77 of a mile from the subject property. The comparables are similar class 2-11 properties improved with two-story dwellings of frame exterior construction ranging in size from 2,060 to 2,602 square feet of living area. The dwellings range in age from 93 to 132 years old. One comparable has a full

unfinished basement, one comparable has a crawl-space foundation, two comparables each have a concrete slab foundation and three comparables each have a one-car to a two-car garage. The comparables have improvement assessments that range from \$8,899 to \$10,454 or from \$4.02 to \$4.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$9,470 or \$4.35 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 \$15,455. The subject property has an improvement assessment of \$12,512 or \$5.75 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 with the same neighborhood code as the subject, two of which are located within the same block as the subject and two are within .25 of a mile from the subject property. The comparables are similar class 2-11 properties improved with two-story dwellings of masonry exterior construction ranging in size from 1,918 to 2,024 square feet of living area. The dwellings range in age from 88 to 90 years old. Each comparable has a full unfinished basement and two comparables each have a two-car garage. The comparables have improvement assessments that range from \$13,638 to \$18,293 or from \$6.81 to \$9.54 per square foot of living area. Additionally, the board of review asserted that the subject property was purchased in September 2017 for a price of \$244,000 and the subject's assessment reflects a market value of \$154,550, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, which is below the purchase price. 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 for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which differ from the subject in dwelling size and/or age. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3, along with the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, design and age. Appellant's comparable #3 and the board of review comparables are superior to the subject in that each has a full unfinished basement when compared to the subject's concrete slab foundation, suggesting a downward adjustment would be warranted for this superior feature to make the comparables more equivalent to the subject. Board of review comparables #3 and #4 are inferior to the subject in that they do not have a garage when compared to the subject's two-car garage, suggesting an upward adjustment is warranted for this feature to make the comparables more equivalent to the subject. The comparables have improvement assessments

that range from \$8,899 to \$18,293 or from \$4.32 to \$9.54 per square foot of living area. The subject's improvement assessment of \$12,512 or \$5.75 per square foot of living area is within the range established by the best comparables in this record. Furthermore, the board of review disclosed the subject property was purchased in September 2017 for a price of \$244,000, which was unrefuted or rebutted by the appellant. The subject's assessment reflects a market value of \$154,500, which is below the purchase price and further demonstrates the subject's assessment is not excessive. Based on this record, 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:

April 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

AGENCY

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