



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

APPELLANT: Jose Renteria Mendez
DOCKET NO.: 17-45142.001-R-1
PARCEL NO.: 32-19-421-003-0000

The parties of record before the Property Tax Appeal Board are Jose Renteria Mendez, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:

LAND: \$1,353
IMPR.: \$3,147
TOTAL: \$4,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 multi-family dwelling of masonry exterior construction with 2,377 square feet of living area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include a full unfinished basement. The property has a 4,920 square foot site and is located in Chicago Heights, Bloom 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, one of which is located within the same neighborhood code as the subject and from .06 to .96 of a mile from the subject. The comparables have lots ranging in size from 4,687 to 7,380 square feet of land area and are improved with two-story multi-family dwellings. The comparables range in size from 1,976 to

2,504 square feet of living area and were built from 1904 to 1965. Each comparable has a full or partial unfinished basement and one comparable has a detached two-car garage. The comparables sold from June 2016 to December 2017 for prices ranging from \$14,000 to \$40,000 or from \$5.59 to \$20.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$3,800 to reflect the median per square foot sales price of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,655. The subject's assessment reflects a market value of \$126,550 or \$53.24 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%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, none of which is within the same neighborhood code as the subject but one of which is within the subject's subarea. The comparables have lots ranging in size from 5,058 to 9,311 square feet of land area and are improved with either a 1-story, a 2-story or a 3-story class 2-11 multi-family dwelling of frame or masonry exterior construction. The comparables range in size from 1,628 to 4,206 square feet of living area and were 40 to 96 years old. Each comparable has a full or partial unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and two comparables each have either a two-car or a three-car garage. The comparables sold from May 2016 to November 2017 for prices ranging from \$125,000 to \$230,000 or from \$54.68 to \$84.77 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that none of the board of review comparables were similar to the subject as they differ in story height, dwelling size and comparable #1 is nearly 4 miles from the subject. A map was provided depicting the location of both parties' comparable properties in relation to the subject. The appellant contends that appellant's comparable #1 is the "best" comparable in the record being similar in age, location and size to the subject. The appellant also requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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 a reduction in the subject's assessment is warranted.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform

means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted a total of six comparables properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparables #2 and #3 due to differences in age, dwelling size, story height and/or location.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #1. These comparables have varying degrees of similarity to the subject and sold in June 2016 and November 2017 for prices of \$38,000 and \$125,000 or for \$15.99 and \$72.84 per square foot of living area, including land. Of these two comparables, appellant's comparable #1 is most similar to the subject in size and location. The subject's assessment reflects a market value of \$126,550 or \$53.24 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and significantly above the purchase price of appellant's comparable #1. After considering appropriate adjustments to these two comparables for differences in lot size, age, dwelling size and/or features to make them more equivalent to the subject, the Board finds a 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: June 8, 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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