



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

APPELLANT: Moses Arce
DOCKET NO.: 17-45539.001-R-1
PARCEL NO.: 32-29-222-006-0000

The parties of record before the Property Tax Appeal Board are Moses Arce, 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: \$937
IMPR.: \$5,063
TOTAL: \$6,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-family dwelling of frame exterior construction with 1,942 square feet of living area. The dwelling was constructed in 1893 or approximately 124 years old and features an unfinished basement. The property has a 3,125 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 seven comparable sales located within 1.09 miles from the subject property. The comparables have sites that range in size from 3,150 to 6,600 square feet of land area and are improved with two-story multi-family dwellings that range in size from 1,608 to 2,016 square feet of living area. The homes were built from 1898 to 1911. Each comparable has a basement, one of which has finished area. Three comparables each have a one-car or a two-car garage. The comparables sold from January 2016 to December 2017 for prices

ranging from \$13,000 to \$40,000 or from \$6.94 to \$20.24 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$2,415.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,664. The subject's assessment reflects a market value of \$96,640 or \$49.76 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 four comparable sales located approximately 0.50 of a mile from the subject property. The comparables have sites that range in size from 2,485 to 3,125 square feet of land area and are improved with one-story or two-story class 2-11 dwellings of frame exterior construction that range in size from 1,496 to 1,990 square feet of living area. The homes range in age from 19 to 119 years old. Three comparables have basements, one with finished area and one comparable has a concrete slab foundation. One comparable has central air conditioning and two comparables each have either a one and one-half-car or a two-car garage. The comparables sold from January 2016 to January 2019 for prices ranging from \$70,000 to \$117,000 or from \$46.79 to \$60.00 per square foot of living area, land included.

The board of review included comments and screen shots with document numbers from the Cook County Recorder of Deeds office which indicated the subject property had sold in December 2018 for a price of \$75,000. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables arguing that none are comparable to the subject based on sale dates or differences in dwelling size.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #6 along with board of review comparables #1 and #4 due to differences in dwelling size or foundation when compared to the subject. Additionally, the Board gave reduced weight to board of review comparables #1 and #3 which sold approximately 30 months after the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining comparables which are relatively similar to the subject in location, design and dwelling size. These comparables sold from January 2016 to January 2019 for prices ranging from \$13,000 to \$117,000 or from \$6.94

to \$58.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$96,640 or \$49.76 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board notes that the subject's market value based on the assessment exceeds the sale price of \$75,000 in December 2018 as reported by the Cook County Recorder of Deeds. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: 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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