



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

APPELLANT: Richard Miranda
DOCKET NO.: 17-45781.001-R-1
PARCEL NO.: 32-17-411-014-0000

The parties of record before the Property Tax Appeal Board are Richard Miranda, 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: \$1,950
IMPR.: \$4,028
TOTAL: \$5,978

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 building of masonry exterior construction with 1,708 square feet of building area. The building was built in 1949 and is approximately 68 years old. Features of the property include a full finished basement and central air conditioning. The property has a 6,002 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 four comparable sales, two of which are located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,750 to 6,250 square feet of land area. The comparables are improved with two-story, multi-family buildings ranging in size from 1,608 to 1,857 square feet of building area. The

buildings were built from 1910 to 1948 and have full unfinished basements. Two comparables each have a 2-car garage. The comparables sold from January 2016 to August 2017 for prices ranging from \$17,000 to \$52,000 or from \$9.15 to \$31.25 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$3,217. The requested assessment reflects a market value of \$32,170 or \$18.83 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant's submission revealed the subject has a total assessment of \$14,661. The subject's assessment reflects a market value of \$146,610 or \$85.84 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not timely submit its "Board of Review Notes on Appeal" and was found to be in default by the Property Tax Appeal Board by letter dated July 29, 2021.

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 Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The appellant submitted four comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 due to their buildings older ages when compared to the subject and differences in location.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These comparables are relatively similar to the subject in location, classification, building size, age, and some features. These two comparables sold in January 2017 and December 2016 for prices of \$43,100 and \$52,000 or \$25.23 and \$31.25 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$146,610 or \$85.84 per square foot of building area, including land, which is above the prices of the best comparable sales in this record. After considering adjustments to the comparables for differences, when compared 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: December 21, 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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