



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

APPELLANT: Rosario Arroyo
DOCKET NO.: 17-45787.001-R-1
PARCEL NO.: 19-24-403-019-0000

The parties of record before the Property Tax Appeal Board are Rosario Arroyo, 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: \$3,644
IMPR.: \$11,006
TOTAL: \$14,650

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 3,474 square feet of building area. The building is approximately 89 years old. Features include a full unfinished basement and a 2-car garage. The property has a 5,206 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that are located within the same neighborhood code as the subject and from .28 to .65 of a mile from the subject property. The comparables have sites ranging in size from 3,654 to 4,221 square feet of land area. The comparables are improved with two-story, multi-family buildings ranging in size from 3,328 to 3,784 square feet of building area. The buildings were built from 1930 to 1932 and have full

basements with two comparables having finished area. The comparables have either a 2-car or a 2.5-car garage. The comparables sold from June 2016 to March 2017 for prices ranging from \$54,500 to \$147,500 or from \$16.17 to \$44.32 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$11,935. The requested assessment reflects a market value of \$119,350 or \$34.36 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 \$20,914 with an improvement assessment of \$17,270. The subject's total assessment reflects a market value of \$209,140 or \$60.20 per square foot of building area, 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 five comparable sales for the Board's consideration. The Board gives little weight to the appellant's comparable sale #1 as it appears to be an outlier since it sold for a sale price of \$16.17 per square feet of building area in comparison to the appellant's remaining comparables which sold from \$29.02 to \$44.32 per square feet of building area. The Board finds the best evidence of market value to be the appellant's comparables #2 through #5. These comparables are relatively similar to the subject in location, building size, age and some features. These four comparables sold from June 2016 to March 2017 for prices ranging from \$105,000 to \$147,500 or from \$29.02 to \$44.32 per square foot of building area, including land. The subject's assessment reflects a market value of \$209,140 or \$60.20 per square foot of building area, including land, which is above the prices of the appellant's 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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