



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

APPELLANT: Julio Martinez
DOCKET NO.: 17-46210.001-R-1
PARCEL NO.: 16-01-316-005-0000

The parties of record before the Property Tax Appeal Board are Julio Martinez, the appellant(s), by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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: \$7,031
IMPR.: \$20,189
TOTAL: \$27,220

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 is improved with a 112-year-old, two-story, building of masonry construction containing 1,540 square feet of gross building area. Features of the subject include slab foundation. The property is situated on 3,125 square feet of land in Chicago, West Chicago Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant checked Contention of Law as the basis of the appeal. However, the appellant submitted information about a sale of the subject in 2014.¹ In support of this argument, the appellant submitted a brief disclosing the subject was owned by the taxpayer and that the appellant sought relief under Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant did not explain the specific provision of Section 16-185 upon which it relied. The appellant also submitted a copy of the Board's decision in docket number 16-42877.001-R-1, wherein the Board reduced the assessment of the subject. The subject's sale price of \$207,000 on April 10, 2014, reflects a market value of \$66.24 per square foot of gross building area including land. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was advertised and sold by a realtor; and was not sold due to a foreclosure action. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,220. The subject's assessment reflects a market value of \$272,200, or \$176.75 per square foot when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on the property characteristics of the subject but did not include suggested comparable sales.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. He does this by raising an overvaluation argument based on the 2014 sale and on a vague reference to Section 16-185 of the Property Tax Code. The appellant's Contention of Law must be proved by a preponderance of the evidence. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Likewise, 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 did not meet this burden of proof for either basis. The Board finds that a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to prove overvaluation by a preponderance of the evidence by failing to submit any evidence in support of a sale in 2014. The only information the appellant provided were statements in Section IV of the Petition. This falls far short of enough evidence to support a claim of overvaluation due to a sale.

¹ The body of the appellant's appeal, which includes a brief and information in Section IV—Recent Sale Data of the Petition suggests the appellant's basis of appeal is a roll-over of the Board's decision in docket number 16-42877.001-R-1 and on overvaluation based on a 2014 sale.

The Board's decision in docket number 16-42877.001-R-1 also fails as evidence in support of a recent sale. That decision, submitted by the appellant, apparently is based on a roll-over of the Board's 2015 decision in docket number 15-31378.001-R-1, where the Board reduced the subject's assessment. The Property Tax Appeal Board may find that a prior year's assessment reduced amount should be carried forward to the tax year at issue subject only to equalization as provided by Section 16-185, *supra*, where:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185.

The Board's 2016 decision was based on its 2015 decision which, in turn, was based on a 2014 sale. The subject property is in West Chicago Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for West Chicago Township began in 2015 and renews every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32. The Board's decision which the appellant requested to be rolled-over to the instant 2017 lien year was based on a 2014 sale, which was in a prior general assessment period.

Of greater import is the representation the appellant made in Section I (1)(b) of the Petition: "Is this an owner-occupied residence?" The appellant checked "No" in the box next to the question. Section 16-185 is clear that the residence must be occupied by the owner to qualify for a roll-over of the prior year's assessment reduction in the same general assessment period. Section 16-185, *supra*.

Consequently, the appellant's Contention of Law to roll-over the assessment reduction in the Board's 2016 decision to the 2017 lien year is without merit. The Board finds the appellant did not meet the burden of proof by a preponderance of the evidence for a contention of law that the subject property's 2017 assessment should be reduced to the 2016, 2015 or 2014 assessments.

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:

September 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Julio Martinez, by attorney:
Timothy C. Jacobs
Kovitz Shifrin Nesbit
175 North Archer Avenue
Mundelein, IL 60060

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602