



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

APPELLANT: Jesus Garcia
DOCKET NO.: 18-23388.001-R-1
PARCEL NO.: 16-28-410-015-0000

The parties of record before the Property Tax Appeal Board are Jesus Garcia, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$2,762
IMPR.: \$15,876
TOTAL: \$18,638

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 2018 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 construction with 3,528 square feet of living area. The dwelling is approximately 108 years old. Features of the home include a crawl-space foundation and a 2-car garage. The property has a 3,250 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that are located within the same neighborhood code as the subject. The comparables have lots ranging in size from 3,125 to 4,410 square feet of land area that are improved with class 2-11 multi-family dwellings of frame or masonry construction. The homes range in size from 2,060 to 3,500 square feet of living area and range in age from 103

to 117 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from March 2017 to March 2018 for prices ranging from \$94,349 to \$130,000 or from \$35.26 to \$45.80 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing seven comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 2-story, class 2-11, multi-family dwellings of frame or masonry construction that range in size from 2,240 to 4,400 square feet of living area and range in age from 103 to 129 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$8,109 to \$17,403 or from \$3.62 to \$3.96 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$15,334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,638. The subject's assessment reflects a market value of \$186,380 or \$52.83 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%. The subject has an improvement assessment of \$15,876 or \$4.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and a separate equity grid analysis, which also included a comparable sale. Of the five sales submitted by the board of review, two of the sales are located within the same neighborhood code as the subject. The comparable sales have lots ranging in size from 2,976 to 5,825 square feet of land area that are improved with 2-story, class 2-11, multi-family dwellings of masonry construction. The homes range in size from 2,715 to 3,648 square feet of living area and range in age from 92 to 127 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from June 2016 to November 2017 for prices ranging from \$194,000 to \$345,000 or from \$71.27 to \$98.15 per square foot of living area, including land.

The board of review's equity grid contained four comparable properties that are located within the same neighborhood code as the subject. The comparables are 2-story, class 2-11, multi-family dwellings of masonry construction that range in size from 3,036 to 3,656 square feet of living area and range in age from 104 to 117 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$14,667 to \$18,991 or from \$4.83 to \$5.46 per square foot of living area.

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

Conclusion of Law

The appellant contends in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #2, due to their significantly smaller sizes when compared to the subject. The Board also gives less weight to the board of review's comparable sales #1, #2, #3 and #4, due to either their location outside of the subject's neighborhood code or their sale date occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales are most similar to the subject in location, building classification, size, age and some features. They sold in either March or October 2017 for prices ranging from \$110,000 to \$305,000 or from \$35.26 to \$87.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$186,380 or \$52.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's equity comparables due to their differences in age and/or size, when compared to the subject. In addition, the appellant's comparable #4 has a boarded-up 1st floor as depicted in the photograph submitted by the appellant. The Board also gives less weight to the board of review's equity comparable #4 due to its older age and smaller size, when compared to the subject. The Board finds the board of review's remaining equity comparables are most similar to the subject in location, style, building classification, age, size and some features. These comparables have improvement assessments ranging from \$18,114 to \$18,991 or from \$5.16 to \$5.46 per square foot of living area. The subject's improvement assessment of \$15,876 or \$4.50 per square foot of living area falls below the range established by the best equity comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's lower improvement assessment is warranted. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not 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

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

APPELLANT

Jesus Garcia, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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