



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

APPELLANT: Antonio German Gonzalez
DOCKET NO.: 18-24335.001-R-1
PARCEL NO.: 10-25-425-027-0000

The parties of record before the Property Tax Appeal Board are Antonio German Gonzalez, the appellant, by attorney Robert J. Paul, Attorney at Law in Chicago; 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: \$5,394
IMPR.: \$11,806
TOTAL: \$17,200

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 2-story dwelling of frame and masonry exterior construction with 1,005 square feet of living area. The dwelling is approximately 101 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 3,720 square foot site located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased by the appellant from the seller, Katherine Anna Tres, on December 16, 2016 for a price of \$172,000, or \$171.14 per square foot of living area, including land. The appellant disclosed in Section IV – Recent Sale Data of the appeal petition that the sale of the residence was not a transfer between family members or related corporations, the property was sold by the owner in settlement of a contract

for deed, the property was not advertised for sale, and the buyer did not assume the seller's mortgage. The appellant also provided copies of the real estate contract and settlement statement dated December 16, 2016. However, the settlement statement disclosed a real estate commission of \$10,320 was paid to Long Kogen, Inc. Realtors. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,987. The subject's assessment reflects a market value of \$239,870 or \$238.68 per square foot of living area, land included, 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 reported that the subject sold in December 2016 for a price of \$172,000 and submitted information on four comparable sales, one of which is located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,000 to 4,125 square feet of land area and are improved with class 2-02 or 2-03, 1-story and 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 858 to 1,206 square feet of living area. The dwellings range in age from 91 to 120 years old and have full unfinished basements. One comparable has central air conditioning, and two comparables have a 1.5-car or a 2-car garage. The sales occurred from February to July of 2017 for prices ranging from \$316,500 to \$900,000 or from \$262.44 to \$1,048.95 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 evidence regarding the 2016 purchase of the subject property and four comparable sales for the Board's consideration. The board gives less weight to the board of review comparable sales due to their dissimilar neighborhood and/or class codes, story heights, and/or other features when compared to the subject.

The Board finds the best evidence of market value to be the purchase of the subject property in December 16, 2016 for a price of \$172,000. The appellant's provided evidence demonstrating the subject's sale had the elements of an arm's length transaction in that the sale of the subject's residence was not a transfer between family or related corporation and that a real estate commission was paid to a realty firm. Moreover, the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the subject's purchase price is below the market value reflected by its assessment of \$239,870 or \$238.68 per

square foot of living area, including land. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

February 15, 2022



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

Antonio German Gonzalez, by attorney:
Robert J. Paul
Attorney at Law
700 West Van Buren Street
Room 1408
Chicago, IL 60607

COUNTY

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