



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

APPELLANT: Claudia Esquivel
DOCKET NO.: 18-30327.001-R-1
PARCEL NO.: 15-04-206-004-0000

The parties of record before the Property Tax Appeal Board are Claudia Esquivel, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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 **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: \$3,564
IMPR.: \$15,614
TOTAL: \$19,178

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 1.5-story dwelling of frame construction with 1,543 square feet of living area. The dwelling was 95 years old as of the relevant tax year. Features of the home include a full, unfinished basement, and a two-car garage. The property has a 7,128 square foot site and is located in Melrose Park, Proviso Township, Cook County. The subject is classified as a class 2-03 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 on February 6, 2015, for a price of \$63,000. This sale reflects a market value of \$40.83 per square foot of living area, land included. The appellant completed Section IV - Recent Sale Data of the PTAB residential appeal form in which it disclosed that the property was obtained from the United States Secretary of

Housing and Urban Development due to a foreclosure action, it had been advertised through the Multiple Listing Service for 34 days, and a realtor was involved. The appellant submitted a copy of the settlement statement and the listing of the subject property. The listing stated that there would be exclusive bidding on the property until December 15, 2014, and further bids would be accepted after that date if the property was still available.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,178. The subject's assessment reflects a market value of \$191,780 or \$124.29 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales of properties located in the same subarea as the subject.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be comparable sales one and four submitted by the board of review. These comparable sales involved properties in the same subarea as the subject, one of which is within ¼ mile of the subject. Comparable one and the subject both have single-family dwellings with full, unfinished basements and two-car garages, and the dwellings are similar in age. Comparable four and the subject both have 1.5 story single-family dwellings of frame construction with one full bathroom and a half bath. These comparable properties sold within one year of the assessment date at issue for prices ranging from \$166.67 to \$179.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$124.29 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

The February 2015 sale of the subject property was a compulsory sale that occurred because of a foreclosure action. The Board must consider evidence of this compulsory sale. *See* 35 ILCS 200/16-183. It may, however, weigh that evidence along with other relevant evidence, including sales of comparable properties, to determine whether the sale price for the subject property reflected its market value. *See* 86 Ill. Admin. Code § 1910.65(c)(4). The Board gives little weight to the February 2015 sale of the subject due to the sale's lack of proximity in time to the assessment date at issue and the fact that the property sold for far less at the foreclosure sale than the market value as reflected by the board of review's comparables one and four. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment 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:

April 19, 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

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