



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

APPELLANT: Janice Martinez
DOCKET NO.: 18-31887.001-R-1
PARCEL NO.: 13-23-409-027-0000

The parties of record before the Property Tax Appeal Board are Janice Martinez, the appellant, by Mary Kate Gorman, 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 **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: \$7,560
IMPR.: \$27,360
TOTAL: \$34,920

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 building of frame exterior construction with 2,172 square feet of building area. The building is approximately 112 years old. Features of the building include an unfinished full basement and a two-car garage. The property has a 4,725 square foot site located in Chicago, Jefferson 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with two-story class 2-11 buildings of frame exterior construction ranging in size from 2,236 to 2,630 square feet of building area and in age from 106 to 128 years old. One comparable has central air conditioning. The comparables have improvement

assessments ranging from \$24,527 to \$28,607 or from \$9.33 to \$11.20 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$20,265 or \$9.33 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,920. The subject property has an improvement assessment of \$27,360 or \$12.60 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code, the same block and along the same street as the subject property. The comparables are improved with two-story class 2-11 buildings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 1,320 to 2,016 square feet of building area and in age from 106 to 117 years old. Two comparables each have a concrete slab foundation and two comparables each have a full basement, one of which has a recreation room. Each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$23,422 to \$30,744 or from \$14.79 to \$18.56 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives reduced weight to the appellant's comparables which lack complete descriptive characteristics that would assist the Property Tax Appeal Board in conducting a meaningful analysis to be able to determine the degree of comparability and possible adjustments of the properties to make them more equivalent to the subject property. The Board gives less weight to the board of review comparables #3 and #4 which each lack a basement and is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #2 which are similar to the subject in age and some features but are both smaller than the subject. These comparables have improvement assessments of \$23,422 and \$24,435 or \$14.79 and \$15.89 per square foot of building area, respectively. The subject's improvement assessment of \$27,360 or \$12.60 per square foot of building area falls above the assessments of the two best comparables in this record on an overall basis but below on a per square foot basis. Furthermore, the subject's assessment is logical considering the economies of scale with its larger building size when compared to the two best comparables in this record. After considering adjustments to the two best comparables for differences from the subject, the Board finds the record does not demonstrate with clear and convincing evidence that the subject's improvement was inequitably

assessed and a reduction in the subject's improvement assessment based on inequity is not 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:

May 17, 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

Janice Martinez, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

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