



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

APPELLANT: Moses Arce
DOCKET NO.: 18-50140.001-R-1
PARCEL NO.: 32-29-220-028-0000

The parties of record before the Property Tax Appeal Board are Moses Arce, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$1,116
IMPR.: \$5,252
TOTAL: \$6,368

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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, multi-family dwelling of frame construction with 2,166 square feet of living area. The dwelling was constructed in 1904 with a full unfinished basement and is approximately 114 years old. The property has a 3,720 square foot site and is located in Chicago Heights, Bloom 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,125 to 6,412 square feet of land area and are improved with 2-story, multi-family dwellings ranging in size from 1,942 to 2,504 square feet of living area and were built from 1894 to 1906 with full or partial unfinished basements. Two comparables each have a 1-car or 1.5-car garage. The comparables sold from June 2017 to December 2018 for prices ranging from \$14,000 to \$74,900

or from \$5.59 to \$38.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,788.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,239. The subject's assessment reflects a market value of \$92,390 or \$42.65 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, one of which is located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 2,485 to 9,311 square feet of land area and are improved with 2-story and 1.5-story, multi-family dwellings of frame exterior construction ranging in size from 1,210 to 1,628 square feet of living area and are 92 or 119 years old. Each comparable has a full basement with one having finished area. One comparable has a fireplace and a two-car garage. These properties sold from January 2016 to February 2017 for prices ranging from \$70,000 to \$138,000 or from \$46.79 to \$84.77 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that board of review comparable sales are not comparable to the subject due to differences in dwelling size, style, location and/or having a remote sale date. Appellant's counsel also submitted a map depicting the locations of both parties' comparables in relation to the subject and a rebuttal grid analysis reiterating the three best comparable sales in the record and contended that the subject's assessment should be reduced to \$4,385.

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 Board finds eight comparable sales were submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #2, #4 and #5 due to difference in dwelling size or having a detached garage when compared to the subject. The Board gave less weight to the board of review comparables due to their differences in dwelling size and/or location when compared to the subject. In addition, comparables #1 and #3 sold in 2016, less proximate in time to the assessment date at issue than the other sales in the record.

The Board finds the best evidence of the subject's market value to be appellant's comparables #1 and #5 which overall are most similar to the subject property in location, style, dwelling size, age and features. These comparables sold in January and December 2018 for prices of \$40,000 and \$74,900 or for \$20.24 and \$38.57 per square foot of living area, including land. The subject's

assessment reflects a market value of \$92,390 or \$42.65 per square foot of living area, including land, which is above the two best comparable sales in this record. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment 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

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 21, 2023



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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