



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

APPELLANT: Jorge Negron
DOCKET NO.: 19-36132.001-R-1
PARCEL NO.: 12-33-118-006-0000

The parties of record before the Property Tax Appeal Board are Jorge Negron, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$4,998
IMPR.: \$24,852
TOTAL: \$29,850

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 2019 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 14,280 square foot parcel of land improved with two improvements. Improvement #1 is a 1.5-story, single-family dwelling of frame construction with 1,930 square feet of living area. The building is 71 years old. Features of the home include a full unfinished basement and three-car garage. Improvement #2 is a coach house with 720 square feet of living area. The property is located in Melrose Park, Leyden Township, Cook County. Improvement #1 is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables for Improvement #1. All of the comparables were improved with a single-family dwelling of frame construction. The improvements ranged: in age between 68 and 81 years old; in size between 1,822 and 2,027

square feet of living area; and in improvement assessment from \$6.10 to \$7.08 per square foot of living area. The appellant submitted no comparables for Improvement #2. Based on this evidence, the appellant is requesting an assessment amount of \$17,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,850. The subject property has an improvement assessment of \$24,852 or \$12.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables; all of which contained sales data. They were improved with either a one-story or 1.5-story, single-family dwelling of frame or frame and masonry construction. The improvements ranged: in age between 65 and 89 years old; in size between 2,034 and 2,817 square feet of living area; and in improvement assessment from \$13.36 to \$13.74 per square foot of living area.

While the board of review did not submit separate comparables for Improvement #2, it did submit in its "Board of Review Notes on Appeal" information that the combined building square footage for both improvements is 2,650 square feet.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board is required to look at the property as a whole, rather than employ a piecemeal approach to valuation. The value of one improvement is affected by other improvements on the same parcel. See National City Bank v. Property Tax Appeal Board, 331 Ill. App. 3d 1038 (2002) An appeal to the Board includes both the land and improvements, and "together those assessed values constitute a single assessment of the property." Showplace Theatre, 145 Ill. App.3d 774, 776(2nd Dist. 1986). Here, both parties have employed a piecemeal approach to valuation, so their evidence is given diminished weight by the Board.

The appellant and the board of review's evidence did not allocate a separate improvement assessment for the coach house or indicate that the comparable properties had similar improvements. The board of review's evidence includes a total improvement assessment for both improvements but does not indicate which comparable properties, if any, had coach houses. As a result, the Board cannot determine similarity between the comparable properties and the subject property where no indication of a coach house on the comparable properties is provided. In the alternative, the comparable properties are too dissimilar to the subject property for the Board to create a range. Therefore, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitable assessed and 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:

May 16, 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

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

APPELLANT

Jorge Negron, by attorney:
Ellen G. Berkshire
Verros Berkshire
1S660 Midwest Road
Suite 300
Oakbrook Terrace, IL 60181

COUNTY

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