



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

APPELLANT: Samuel Sanchez
DOCKET NO.: 19-55547.001-R-1
PARCEL NO.: 19-01-319-037-0000

The parties of record before the Property Tax Appeal Board are Samuel Sanchez, 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: \$3,125
IMPR.: \$13,661
TOTAL: \$16,786

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a 1-story dwelling of masonry exterior construction with 1,319 square feet of living area. The dwelling was built in 1928 and is approximately 91 years old. Features of the property include an unfinished basement and 1.0 bathroom. The property has a 3,125 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal.

With respect to the contention of law, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year

be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's evidence disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-49454. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$19,797 based upon the weight of the evidence. The appellant's appeal petition indicated the property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted information on eight equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,217 to 1,450 square of living area. The comparables were built from 1919 to 1932 and thus would range in age from 87 to 100 years old. Each comparable has a basement, two of which have finished area. One comparable has central air conditioning. Each comparable has 1.0 to 3.0 bathrooms and a 2-car or a 2.5-car detached garage. These properties have improvement assessments ranging from \$11,396 to \$14,192 or from \$9.31 to \$11.11 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$16,786 with an improvement assessment of \$13,661 or \$10.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,202. The subject property has an improvement assessment of \$22,077 or \$16.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's neighborhood code. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #5 and #7, respectively. The comparables are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,001 to 1,337 square feet of living area. The dwellings range in age from 87 to 94 years old. Each comparable has an unfinished basement, 1.0 or 2.0 bathrooms and a 1-car or a 2-car garage. These properties have improvement assessments ranging from \$11,303 to \$14,108 or from \$10.55 to \$11.29 per square foot of living area.

In written, rebuttal the appellant's attorney asserted that board of review comparables #1 and #2 were not acceptable comparables due to their smaller dwelling sizes and that board of review comparables #3 and #4 were also submitted by the appellant. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

Conclusion of Law

The appellant, in part, raised a contention of law requesting the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. See (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of

proof and a reduction in the subject's assessment is not warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds the appellant's contention of law argument is without merit. The appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" under Section 16-185 to occur.

Alternatively, the appellant 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparables submitted by the parties to support their respective positions, which includes two shared comparables. The Board gives less weight to the appellant's comparables #1, #5, #6, and #8 as well as board of review comparables #1, #2, and #3, which includes one of the common comparables, due to differences from the subject in bathroom count, dwelling size, and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's four remaining comparables, which includes one common comparable. These comparables are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. However, each comparable has a garage amenity, unlike the subject, suggesting downward adjustments for this difference would be necessary to make them more equivalent to the subject. The appellant's comparables have improvement assessment ranging from \$11,396 to \$14,192 or from \$9.36 to \$11.00 per square foot of living area. The subject's improvement assessment of \$22,077 or \$16.74 per square foot of living area falls above the range established by the most similar comparables in this record and is excessive. Based on this record and after considering adjustments for differences to the appellant's comparables for difference from the subject, 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:

May 21, 2024



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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