



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

APPELLANT: Monte Villarreal
DOCKET NO.: 20-20355.001-R-1
PARCEL NO.: 23-14-105-030-0000

The parties of record before the Property Tax Appeal Board are Monte Villarreal, the appellant, by Amy C. Floyd, 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 **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: \$5,358
IMPR.: \$14,592
TOTAL: \$19,950

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 2020 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 two-story dwelling of frame and masonry exterior construction containing 2,432 square feet of living area. The dwelling is approximately 50 years old. Features of the property include an unfinished partial basement, central air conditioning, two bathrooms, and a two-car garage. The property has an 8,574 square foot site located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-78 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 four equity comparables improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,434 to 2,491 square feet of living area. The homes range in age from 43 to 49 years old. Two comparables have crawl space foundations and two comparables have unfinished partial basements. Three comparables have central air conditioning, two comparables

have one fireplace, each comparable has two full bathrooms and three comparables have an addition half-bathroom. Copies of photographs of the comparables provided by the appellant depict three properties as having two-car attached garages while the home associated with comparable #1 was not visible. The comparables have the same neighborhood code and classification code as the subject property. Their improvement assessments range from \$10,491 to \$14,945 or from \$4.21 to \$6.00 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,692.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,499. The subject property has an improvement assessment of \$20,141 or \$8.28 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 improved with a multi-level dwelling and three two-story dwellings of frame and masonry construction that range in size from 1,660 to 2,241 square feet of living area. The homes range in age from 48 to 50 years old. Each comparable has a partial basement with two having finished area, central air conditioning, one to three full bathrooms, one half-bathroom, and a two-car garage. One comparable as a fireplace. Three comparables have the same classification code as the subject and each property has the same neighborhood code as the subject property. Their improvement assessments range from \$18,184 to \$19,677 or from \$8.43 to \$11.44 per square foot of living area.

Conclusion of Law

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 Board finds the best evidence of assessment equity to be the comparables submitted by the appellant and board of review comparable #4 as these properties are improved with dwellings more similar to the subject dwelling in size than are the comparables submitted by the board of review. The appellant's comparables have varying degrees of similarity to the subject home in that two comparables have crawl space foundations unlike the subject's partial basement, one comparable has no central air conditioning while the subject has central air conditioning, and two comparables have one fireplace while the subject has no fireplace, indicating that adjustments to the comparables would be needed to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$10,491 to \$14,945 or from \$4.21 to \$6.00 per square foot of living area. Board of review comparable #4 is approximately 8% smaller than the subject and has an additional ½ bathroom than the subject indicating that a downward adjustment to the comparable for the additional ½ bathroom would be appropriate. This comparable has an improvement assessment of \$19,501 or \$8.70 per square foot of living area. The subject's improvement assessment of \$20,141 or \$8.28 per square foot of living area falls above the overall range established by the best comparables in this record but is within the

range on a per square foot of living area basis. The only comparable with a higher improvement assessment on a per square foot basis is board of review comparable #4, which appears justified based on the dwelling's smaller size relative to the subject dwelling and considering economies of scale. The remaining comparables provide by the board of review are given less weight due to differences from the subject dwelling in size being from approximately 11% to 32% smaller than the subject home. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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



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: June 18, 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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