



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

APPELLANT: Manuel Garcia
DOCKET NO.: 20-21646.001-R-1
PARCEL NO.: 13-25-320-019-0000

The parties of record before the Property Tax Appeal Board are Manuel Garcia, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$7,837
IMPR.: \$26,881
TOTAL: \$34,718

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 consists of a 2-story multi-family building of masonry exterior construction with 1,836 square feet of building area. The building is approximately 110 years old. Features of the building include an unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 2,750 square foot site and is located in Chicago, West Chicago 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 four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,214 to 2,966 square feet of building area. The comparables range in age from 107 to 120

years old. Each comparable has an unfinished basement, central air conditioning, and a 2-car garage. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$29,413 to \$36,729 or from \$12.38 to \$13.38 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$23,648 or \$12.88 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 \$34,718. The subject property has an improvement assessment of \$26,881 or \$14.64 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 1,920 to 2,304 square feet of building area. The comparables range in age from 112 to 135 years old. The comparables each have a basement with one finished with an apartment. One comparable has one fireplace. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$28,421 to \$38,366 or from \$14.80 to \$16.65 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #1 and #2 which are less similar to the subject in dwelling size and/or lack a garage which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #3 which are more similar to the subject in dwelling size than the other comparables in the record and have varying degrees of similarity to the subject in location, design, age, and other features. The two more similar comparables have improvement assessments of \$28,421 and \$29,413 or of \$14.80 and \$13.29 per square foot of living area, respectively. The subject property's improvement assessment of \$26,881 or \$14.64 per square foot of living area falls below the improvement assessments of the two best comparables in the record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did 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: June 27, 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

Manuel Garcia, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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