



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

APPELLANT: Marcos & Maria Rivera
DOCKET NO.: 20-25166.001-R-1
PARCEL NO.: 24-36-419-004-0000

The parties of record before the Property Tax Appeal Board are Marcos & Maria Rivera, the appellants, 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: \$1,436
IMPR.: \$8,780
TOTAL: \$10,216

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame exterior construction with 1,407 square feet of living area. The dwelling was built in 1916 and is approximately 104 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 4,104 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on 14 equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-03 properties improved with 1.5-1.9 story dwellings ranging in size from 1,077 to 1,584 square feet of living area. The comparables were built from 1897 to 1925 and have full

basements, four of which have finished area. One comparable has a fireplace. Two comparables have central air conditioning. Each comparable has a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$5,224 to \$11,407 or from \$3.85 to \$8.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,415. The subject property has an improvement assessment of \$16,979 or \$12.07 per square foot of living area.

In response to the appeal the board of review contends the subject is a multi-improvement class 2-03 and 2-02 property with 2,209 square feet of combined building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-03 properties improved with 1.5-story or 1-story dwellings of masonry or frame exterior construction ranging in size from 1,042 to 1,380 square feet of living area. The comparables are 24 to 133 years old and have partial or full unfinished basements. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$9,774 to \$12,633 or from \$7.73 to \$9.54 per square foot of living area.

In written rebuttal, the appellants' counsel finds the board of review did not provide any proof that the subject property has a second improvement. Counsel claims the subject has only one improvement with a detached garage and provided an aerial map view of the property. Counsel further contends the board of review comparables #2, #3 and #4 should be given less weight due to differences in style, age and/or lack of a garage when compared to the subject.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As initial matter, the Board gives no weight to the board of review's claim that the subject property has a second improvement because the board of review provided no evidence to support this claim.

The record contains 18 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #2, #3, #4, #8, #9, #10, #11 and #13 due to differences in dwelling size and/or finished basement area when compared to the subject. The Board gives less

weight to board of review comparables #2, #3 and #4 due to differences in age, style and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #5, #6, #7, #12 and #14 along with board of review comparable #1 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$5,224 to \$11,407 or from \$3.85 to \$8.90 per square foot of living area. The subject's improvement assessment of \$16,979 or \$12.07 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants proved by 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

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: July 16, 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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