



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

APPELLANT: Carlos Barrera
DOCKET NO.: 20-32091.001-R-1
PARCEL NO.: 18-13-306-041-0000

The parties of record before the Property Tax Appeal Board are Carlos Barrera, 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 **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: \$2,343
IMPR.: \$19,752
TOTAL: \$22,095

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 one-story building of brick exterior construction with 2,252 square feet of building area. The building is 19 years old. Features of the building include a full basement with an apartment, central air conditioning, and a two-car garage. The property has a 3,750 square foot site and is located in Summit, Lyons 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 improved with one-story or two-story, class 2-11 buildings of brick exterior construction that range in size from 1,843 to 2,592 square feet of building area. The buildings are from 19 to 28 years old. Each comparable has a full basement with two having apartments

and one having finished area.¹ Three of the comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and have improvement assessments that range from \$12,134 to \$19,323 or from \$6.58 to \$7.52 per square foot of building area.² The appellant requested the subject's improvement assessment be reduced to \$16,012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,095. The subject property has an improvement assessment of \$19,752 or \$8.77 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story, class 2-11 buildings of brick exterior construction that range in size from 1,935 to 2,153 square feet of building area. The buildings are either 16 or 22 years old. Each comparable has a full basement with an apartment, central air conditioning, and either a two or two and one-half car garage. The comparables have the same assessment neighborhood code as the subject and are located either in the "subarea" or within one-fourth of a mile from the subject property. The comparables have improvement assessments that range from \$18,375 to \$19,675 or from \$8.77 to \$10.17 per square foot of building area.

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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject building in terms of size and/or style of construction. The Board gives less weight to the board of review's comparables #1 and #2 based on differences from the subject building with respect to size. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are relatively similar to the subject building in terms of style of construction, size, age, location and amenities. These comparables are 22 years old, have 2,153 and 2,095 square feet of building area, and have improvement assessments of \$18,375 and \$19,247 or \$8.77 and \$8.94 per square foot of building area. The subject's improvement assessment of \$19,752 or \$8.77 per square foot of building area is bracketed by the best comparables in the record on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the

¹ The Board notes the appellant's spreadsheet did not disclose whether the comparables have a garage.

² Although the appellant's comparables have the same assessment neighborhood code as the subject dwelling, the Board notes there was nothing in the record indicating the location of the comparables in relation to the subject property.

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 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: 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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