



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

APPELLANT: Armando Luna
DOCKET NO.: 20-32102.001-R-1
PARCEL NO.: 16-29-220-006-0000

The parties of record before the Property Tax Appeal Board are Armando Luna, the appellant, by attorney 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: \$3,613
IMPR.: \$12,735
TOTAL: \$16,348

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 two-story dwelling of brick exterior construction with 1,964 square feet of living area. The dwelling is 105 years old. Features of the home include a full basement and a three-car garage.¹ The property has a 3,906 square foot site and is located in Cicero, Cicero 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 two-story, class 2-11 dwellings of frame and brick exterior construction that range in size from 2,140 to 2,366 square feet of living area. The homes are from 102 to 112 years old. Two of the comparables have either a full or partial basement, while

¹ The appellant did not list a garage for the subject dwelling; however, the board of review listed a three-car garage for the subject dwelling, which was not refuted by the appellant.

two of the properties have either a crawl space foundation or a slab foundation. The comparables have the same assessment neighborhood code as the subject property and have improvement assessments that range from \$10,541 to \$11,649 or from \$4.72 to \$5.07 per square foot of living area.² The appellant requested the subject's improvement assessment be reduced to \$9,584.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,348. The subject property has an improvement assessment of \$12,735 or \$6.48 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 one-story, one and one-half story, and two-story, class 2-11 dwellings of frame or brick exterior construction that range in size from 1,562 to 2,016 square feet of living area. The homes range in age from 96 to 107 years old. Each comparable has a full or partial basement with finished area and a two-car garage. The comparables have the same assessment neighborhood code as the subject and are located on the same block as the subject property. The comparables have improvement assessments that range from \$12,127 to \$18,538 or from \$7.76 to \$11.17 per square foot of living 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 his 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 because the location of the comparables was not identified in the appellant's spreadsheet and due to differences from the subject dwelling in size for three of the comparables and for all the comparables with respect to amenities, such as a garage. The Board gives less weight to the board of review's comparables #2 and #4 based on differences from the subject dwelling in terms of size and style of construction. The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3, which are the most similar to the subject dwelling in terms of size, age, location, and amenities. These comparables are 102 and 107 years old, have 2,010 and 2,016 square feet of living area, and have improvement assessments of \$18,223 and \$18,538 or \$9.07 and \$9.20 per square foot of living area. The subject's improvement assessment of \$12,735 or \$6.48 per square foot of living area falls below the improvement assessments for the best comparables in the record. Based on this evidence and after considering appropriate adjustments

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

to the 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Armando Luna, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

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