FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Manuel Galvez
DOCKET NO.: 20-35908.001-R-1
PARCEL NO.: 30-29-114-005-0000

The parties of record before the Property Tax Appeal Board are Manuel Galvez, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:	$2,345
IMPR.:	$6,852
TOTAL:	$9,197

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 dwelling of masonry exterior construction with 1,200 square feet of living area. The dwelling is approximately 54 years old. Features include a full basement, with finished area, central air conditioning, a fireplace and a 2.5-car garage. The property has a 6,700 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables[1] located in the same assigned neighborhood code as the subject along with property characteristics sheets for the comparables. The comparables consist of class 2-03 one-story

[1] For ease of reference, the Board has renumbered the last comparable presented as #5.

dwellings of frame or masonry exterior construction that range in age from 65 to 72 years old. The dwellings range in size from 1,165 to 1,310 square feet of living area. Based on the attached characteristics sheets, each comparable has a full basement, one of which has finished area. Two homes have central air conditioning, and each dwelling has one or two fireplaces. The dwellings have from 1.5 to 2.5-car garages. The comparables have improvement assessments ranging from $2,462 to $3,349 or from $1.89 to $2.78 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $3,072 or $2.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $9,197. The subject property has an improvement assessment of $6,852 or $5.71 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 located in the same neighborhood code and same block as the subject. The comparables consist of class 2-03 one-story dwellings of frame, masonry or frame and masonry exterior construction that are either 53 or 55 years old. The dwellings range in size from 1,017 to 1,248 square feet of living area. Each comparable has a full basement, one of which has finished area. Two homes have central air conditioning and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $7,251 to $7,607 or from $5.81 to $7.36 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #1, #3, #4 and #5 as well as board of review comparables #2, #3 and #4, each of which have unfinished basements, when compared to the subject’s finished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and board of review comparable #1 which are similar to the subject in location, dwelling size, basement type with finished area, central air conditioning and featuring a 2.5-car garage. Adjustments are necessary to these best comparables to account for age and fireplace differences when compared to the subject. These comparables have improvement assessments of $2,928 and $7,251 or for $2.51 and $5.81 per square foot of living area. The subject's improvement assessment of $6,852 or $5.71 per square foot of living area is bracketed by the best comparables in this record and appears to be logical given that the subject dwelling is more similar to board of review comparable #1 than to appellant’s comparable #2 which is significantly older than the subject dweling. Based on this record and after considering appropriate adjustments to the best comparables in the record when compared to 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:

C E R T I F I C A T I O N

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

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