



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

APPELLANT: Victor Santana
DOCKET NO.: 21-38113.001-R-1
PARCEL NO.: 17-30-113-024-0000

The parties of record before the Property Tax Appeal Board are Victor Santana, the appellant(s); 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: \$ 9,300
IMPR.: \$ 7,200
TOTAL: \$ 16,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2021. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a one-story single-family dwelling of masonry construction with 916 square feet of living area. The dwelling is 125 years old. Features of the home include a full unfinished basement and a one-car garage. The property's site is 3,100 square feet, and it is located in West Chicago Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$165,000 as of January 1, 2021. The appraisal states that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$16,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$27,000. The subject's assessment reflects a market value of

\$270,000 when applying the 2021 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables. These sale comparables sold from February 2019 to November 2021 for \$246,801 to \$350,000, or \$286.94 to \$407.81 per square foot of living area, including land.

At hearing, the appellant called Thomas Collins as a witness. Mr. Collins testified that he is a certified general appraisal in the state of Illinois, and that he authored the appraisal submitted by the appellant. Mr. Collins also testified that he conducted an interior and exterior inspection of the subject. Based on his inspection, Mr. Collins testified that the subject needed several repairs, including tuckpointing, and had several issues that were health concerns. Mr. Collins concluded that, if placed on the market, the subject would likely be marketed to developers as a gut-rehab. As such, Mr. Collins selected sale comparables that were marketed to developers as gut-rehabs, and that the sale comparable he selected were the best available based on this observation. During cross-examination for the board of review analyst, Mr. Collins testified that when selecting sale comparables, it is important to select comparables that are similar to the subject in improvement size, age, and class. Mr. Collins further testified that, while two the sale comparables were classified differently than the subject property, he selected these comparables because he believed they were still similar. He pointed out that, for example, neighborhoods with older homes (such as the subject's neighborhood) have many homes with a patchwork of additions to them which put them in different classes due to a variance in improvement size; however, based on his experience, Mr. Collins believed that these comparables were still similar to the subject.

During the board of review's case-in-chief, the analyst reaffirmed the evidence previously submitted, and highlighted that these sale comparables were all similar in improvement size and had the same classification as the subject.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$165,000 as of the assessment date at issue. Therefore, based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. Since market value has been established, the 2021 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply.

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: March 26, 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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