



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

APPELLANT: Manuel Garcia
DOCKET NO.: 21-41904.001-R-1
PARCEL NO.: 13-23-302-009-0000

The parties of record before the Property Tax Appeal Board are Manuel Garcia, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$10,937
IMPR.: \$29,063
TOTAL: \$40,000

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 2021 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 2-story multi-family building of masonry exterior construction with 2,272 square feet of living area. The dwelling is approximately 107 years old. Features of the home include an unfinished basement and a 2-car garage.¹ The property has an approximately 3,125 square foot site and is located in Chicago, Jefferson 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from

¹ The Board finds the best description of the subject property was found in Section III of the appeal petition which agrees with the board of review's subject property details presented in its grid analysis.

3,190 to 3,750 square feet of land area and are improved with class 2-11 buildings of masonry exterior construction ranging in size from 2,468 to 2,608 square feet of living area. The homes range in age from 98 to 113 years old. Each comparable has an unfinished basement, central air conditioning and a 2-car garage. The properties sold from July 2019 to December 2020 for prices ranging from \$395,000 to \$405,000 or from \$153.37 to \$164.10 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$36,190 which reflects a market value of \$361,900 or \$159.29 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,999. The subject's assessment reflects a market value of \$429,990 or \$189.26 per square foot of living area, land included, when applying the 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 comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,125 to 4,337 square feet of land area and are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 1,872 to 4,630 square feet of living area. The homes range in age from 92 to 107 years old. Three comparables have a basement, with one having finished area and one comparable has a concrete slab foundation. Three properties have either a 1-car or a 2-car garage. The comparables sold from November 2020 to September 2021 for prices ranging from \$450,000 to \$937,500 or from \$192.14 to \$257.48 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted eight comparables for the Board's consideration. The Board gives less weight to appellant comparable #1 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2, #3 and #4 which differ from the subject in building size, finished basement and/or foundation type.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 along with board of review comparable #1 which sold proximate to the assessment date at issue and are overall more similar to the subject in location, age, design, building size and most features. Although, three of these best comparable have central air conditioning, not a feature of the subject, suggesting a downward adjustment is needed to make these properties more

equivalent to the subject. These comparables sold from January 2020 to May 2021 for prices ranging from \$395,000 to \$505,000 or from \$156.25 to \$248.77 per square foot of living area, land included. Removing the high and low sales, appellant comparable #2 and board of review comparable #1, results in a market value \$405,000 or \$163.44 and \$164.10 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$429,990 or \$189.26 per square foot of living area, including land, which falls above the two best comparables, with the narrowest range contained in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment appears excessive and a reduction in the subject's assessment is warranted.

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: _____

December 17, 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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