



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

APPELLANT: Manuel Garcia
DOCKET NO.: 21-41920.001-R-1
PARCEL NO.: 13-20-321-013-0000

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 **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: \$8,890
IMPR.: \$31,110
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 two-story dwelling of masonry exterior construction with 2,336 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement with finished area,¹ central air conditioning and a fireplace. The property has a 3,175 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 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 that have the same assessment neighborhood code as the subject. The comparables

¹ The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

are class 2-78 properties that are improved with dwellings of masonry exterior construction ranging in size from 2,018 to 2,078 square feet of living area. The dwellings are from 17 to 59 years old. The comparables each have a full basement. However, the appellant did not address whether there was basement finish. Each comparable has central air conditioning, two comparables each have a fireplace and three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$22,855 to \$26,682 or from \$10.97 to \$12.67 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,242 or \$12.09 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 \$40,000. The subject property has an improvement assessment of \$31,110 or \$13.32 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 that have the same assessment neighborhood code as the subject. The comparables are class 2-78 properties that are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 2,140 to 2,477 square feet of living area. The dwellings are from 7 to 16 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning and either a 1.5-car or a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$33,110 to \$46,288 or from \$14.17 to \$21.63 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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #2 which are less similar to the subject in age and/or dwelling size than are other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which are overall most similar to the subject in dwelling size, design and age and similar to the subject in location. However, the Board finds these three comparables each have a garage, unlike the subject, suggesting downward adjustments would be required to make them more equivalent to the subject. Conversely, board of review comparable #3 lacks a fireplace and board of review comparable #4 lacks basement finish, both features of the subject, suggesting

upward adjustments would be necessary for differences in these features. Nevertheless, the comparables have improvement assessments ranging from \$33,110 to \$43,390 or from \$14.17 to \$17.14 per square foot of living area. The subject's improvement assessment of \$31,110 or \$13.32 per square foot of living area falls below the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences 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: _____

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: _____

November 19, 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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