



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

APPELLANT: Roberto Lorenzo Jr.
DOCKET NO.: 21-51001.001-R-1
PARCEL NO.: 15-08-328-012-0000

The parties of record before the Property Tax Appeal Board are Roberto Lorenzo Jr., the appellant, 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: \$2,992
IMPR.: \$16,042
TOTAL: \$19,034

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 is improved with a one-story dwelling of masonry exterior construction with 1,373 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two bathrooms, and a detached two-car garage. The property has a 6,300 square foot site located in Hillside, Proviso 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of masonry exterior construction that range in size from 1,344 to 1,380 square feet of living area. The homes are either 67 or 70 years old. Each property has a partial or full basement, 1 or 1½ bathrooms, and a garage with either 625 or 700 square feet of building area. Two comparables have central air conditioning. The

comparables have the same assessment neighborhood code as the subject and are located from approximately .5 to .7 of a mile from the subject property. Their improvement assessments range from \$14,400 to \$15,018 or from \$10.61 to \$11.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,509.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,034. The subject property has an improvement assessment of \$16,042 or \$11.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of masonry exterior construction that range in size from 1,073 to 1,414 square feet of living area. The dwellings are either 63 or 65 years old. Each comparable has a full basement with one having finished area, one fireplace, and a two-car garage. Two comparables have central air conditioning and the homes have 1, 1½, or 2 bathrooms. The comparables have the same classification code and neighborhood code as the subject with two being located along the same street and within the same block as the subject property. Their improvement assessments range from \$16,256 to \$17,343 or from \$12.27 to \$15.15 per square foot of living area.

Conclusion of Law

The appellant 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 information on six equity comparables to support their respective positions. The comparables are similar to the subject in style, age, and exterior construction. The homes have varying degrees of similarity to the subject in features. Less weight is given board of review comparable #2 as this property is improved with a home that is approximately 22% smaller than the subject dwelling. The Board finds each of the appellant's comparables have fewer bathrooms than the subject and comparable #1 has no central air conditioning, indicating these properties would require upward adjustments to make them more equivalent to the subject. Board of review comparables #1 and #3 both have one fireplace while the subject has no fireplace indicating these two properties would require downward adjustments to make them more equivalent to the subject for this feature. Conversely, board of review comparable #3 has ½ less bathroom than the subject suggesting the comparable would require an upward adjustment to make it more equivalent to the subject for this amenity. Finally, the subject is described as having finished basement area, whereas the appellant did not disclose that any of his comparables have finished basements and the board of review described comparable #1 as having an unfinished basement, suggesting the comparables may require upward adjustments to make them more equivalent to the subject for this feature. These five comparables have improvement assessments that range from \$14,400 to \$17,343 or from \$10.61 to \$14.33 per square foot of living area. The subject's improvement assessment of \$16,042 or \$11.68 per

square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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

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