



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

APPELLANT: Frank Gonzalez
DOCKET NO.: 22-31264.001-R-1
PARCEL NO.: 31-11-216-032-0000

The parties of record before the Property Tax Appeal Board are Frank Gonzalez, the appellant, by attorney Glenn Guttman of Rieff Schramm Kanter & Guttman 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 **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: \$8,184
IMPR.: \$7,316
TOTAL: \$15,500

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 2022 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 multi-level dwelling of masonry exterior construction with 2,516 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a partial basement with finished area,¹ central air conditioning, two fireplaces and a 3-car garage. The property has an approximately 81,849 square foot site and is located in Homewood, Rich Township, Cook County. The subject is classified as a class 2-34 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 three comparable sales that are located in Homewood and have the same assessment neighborhood code as the subject. The comparables each have a site

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

that contains 81,849 square feet of land area. The comparables are either class 2-06, class 2-03 or class 2-09 properties that are improved with one-story or two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,064 to 5,075 square feet of living area. The dwellings are 29 to 80 years old. Two comparables have a crawl space or a concrete slab foundation and comparable #3 has a partial unfinished basement. Two comparables each have a fireplace and each comparable has a 2-car, a 2.5-car or a 3-car garage.² The properties sold from July 2018 to June 2020 for prices ranging from \$44,500 to \$390,000 or from \$41.82 to \$76.85 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$14,570, reflecting a market value of \$145,700 or \$57.91 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,716. The subject's assessment reflects a market value of \$207,160 or \$82.34 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information three comparable sales that are duplicates of the appellant's comparable sales, except no sale data was set forth for common comparable #1. Concerning this evidence the same has been previously described. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 proved 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 record contains three comparable sales for the Board's consideration, as all three comparables are common to both parties, but that board of review comparable #1 does not set forth sale data.. The Board finds none of the comparables are truly similar to the subject due to substantial differences in dwelling size, design, age and features. Nevertheless, the Board has given reduced weight to the appellant's comparable #3/board of review comparable #3 which is 2,559 square feet larger in dwelling size and considerably newer in age when compared to the subject dwelling.

² The appellant submitted property characteristic printouts for each comparable which disclosed the garage sizes of the comparables. Also included with the submission were Multiple Listing Service (MLS) datasheets for two of the comparables and a property characteristic printout and MLS datasheet for PIN 31-01-207-002-000, which was not reported in the appellant's grid analysis nor was it discussed in the brief provided by the appellant's attorney. Therefore, the Board will not further address the purported additional sale in its analysis.

On this limited record, the Board finds the two remaining comparables are similar to the subject in location and site size. However, the appellant's comparable #1/board of review comparable #1 is superior to the subject in dwelling size, the appellant's comparable #2/board of review comparable #2 is inferior to the subject in dwelling size and both comparables lack a finished basement and central air conditioning, which are features of the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables sold in July 2018 and June 2020 for prices of \$44,500 and \$179,000 or for \$41.82 and \$55.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,160 or \$82.34 per square foot of living area, including land, which falls above the two more similar comparable sales in record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds 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

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: _____

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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