



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

APPELLANT: Milady Velazquez
DOCKET NO.: 16-39778.001-R-1
PARCEL NO.: 13-21-301-021-0000

The parties of record before the Property Tax Appeal Board are Milady Velazquez, 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: \$5,362
IMPR.: \$15,638
TOTAL: \$21,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 4,125 square foot parcel of land improved with a 75 year-old, masonry, single-family dwelling. The property is located in Jefferson Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant filled out Section IV of the petition and submitted a copy of the multiple listing service database (MLS) printout disclosing the subject property was purchased in January 2014 for a price of \$210,000. The appellant also asserts that the subject's improvement size and design is incorrectly listed by the county. In support of this, the appellant presented a copy of a letter from the appellant's realtor asserting that the subject is a one-story dwelling with 1,411 square feet of building area, a zoning compliance certificate disclosing the

subject is a one-story dwelling, and the subject's plat of survey listing a foot print of 1,411 square feet. The appellant also disputes several other characteristics as listed by the county.

As to the equity argument, the appellant submitted data on four comparables. These comparables are described as one-story, masonry, single-family dwellings located within three quarters of a mile of the subject. The properties range: in age from 74 to 79 years; in size from 1,146 to 2,212 square feet of living area; and in improvement assessment from \$11.09 to \$15.79 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 \$30,221 with an improvement assessment of \$24,859 or \$11.10 per square foot of living area. The subject's assessment reflects a market value of \$302,210 when applying the level of assessment of 10% for Class 2 property 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. These properties are described as one and one-half story, masonry, single family dwellings. They range: in age from 74 to 97 years; in size from 1,820 to 2,213; and in improvement assessment from \$11.37 to \$13.29 per square foot of building area. In addition, the board of review listed the sale of the subject in January 2014 for \$210,000.

In rebuttal, the appellant submitted a letter addressing the evidence and a copy of a home inspection report. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this home inspection report cannot be considered by the Board. 86 Ill.Admin.Code 1910.66. The appellant reiterated the discrepancies between the subject's characteristics as listed by the county.

Conclusion of Law

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

As to the subject's size, the Board finds that the appellant has submitted sufficient data to show that the subject contains 1,411 square feet of living area. Using this correct square footage reflects an improvement assessment of \$17.61 per square foot of living area.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2014 for a price of \$210,000. The appellant submitted evidence to support the arm's length nature of the sale while the board of review did not present any evidence to challenge the arm's-length nature of the transaction. Based on this record the Board finds the subject property had a market value of \$210,000 as of January 1, 2016 and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10%

for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. After this reduction, the Board finds the subject is equitably assessed.

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: February 13, 2019



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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