

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sergio and Leticia Garcia
DOCKET NO.: 03-23641.001-R-1 and 03-23641.002-R-1
PARCEL NO.: See below.

The parties of record before the Property Tax Appeal Board are Sergio and Leticia Garcia, the appellant, by attorney Terrence Kennedy, Jr. of Chicago and the Cook County Board of Review.

The subject property consists of a four-year-old, three-story style multi-family dwelling of masonry construction containing 5,208 square feet of living area and located in Worth Township, Cook County. The subject improvement features nine baths, air conditioning and a four-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located from one to seven blocks from the subject. These properties consist of three-story style multi-family dwellings of masonry construction four or eight years old. Three of comparable dwellings contain five full baths and five half baths and one contains ten full baths. In addition, the comparables have air conditioning and multi-car attached garages. These improvements range in size from 4,178 to 5,648 square feet of living area and have improvement assessments ranging from \$6.25 to \$8.79 per square foot of living area. Counsel argued that all of the appellant's comparables are similar in size, age amenities and location when compared to the subject. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$36,859 for parcel 24-17-106-007-000 was disclosed. The board's
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Based on the facts and exhibits presented, 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:

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
03-23641.001-R-1	24-17-106-007-0000	\$2,646	\$28,000	\$30,646
03-23641.002-R-1	24-17-106-008-0000	\$2,646	\$12,000	\$14,646

Subject only to the State multiplier as applicable.

PTAB/lbs/070482

evidence further revealed that this amount represents 70% of the total improvement assessment. The board's representative agreed that the subject's total improvement assessment was 52,665 or \$10.11 per square foot of living area.

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of three two-story style multi-family dwellings of frame or masonry construction and one multi-level single-family dwelling of frame and masonry. The comparables contain from one to three full baths, three have additional half baths and two have basements. These properties range in size from 1,415 to 3,276 square feet of living area and have improvement assessments ranging from \$8.25 to \$12.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the board of review's comparables are significantly dissimilar in size, age and amenities when compared to the subject. Further the Board finds that two of the board's comparables differ from the subject in construction type and one of its comparables is a single-family dwelling which also differs from the subject. Therefore, the Board places no weight on the board of review's comparables.

In contrast, the appellant's comparables are all similar to the subject in size, age, construction type and amenities, thus the Board finds these improvements are the most similar to the subject in the record. The appellant's comparables have improvement assessments ranging from \$6.25 to \$8.79 per square foot of living area. The subject's per square foot improvement assessment of \$10.11 is above the range established by the properties found the most similar. Consequently, the Board finds the subject's per square foot improvement assessment is not supported by the properties found the most similar contained in the record.

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As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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 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 the subsequent year 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.

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.