

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Riboberto Guerra
DOCKET NO.: 03-30694.001-R-1
PARCEL NO.: 16-27-417-024-0000

The parties of record before the Property Tax Appeal Board are Riboberto Guerra, the appellant, by attorney Edward Larkin of Park Ridge, Illinois; and the Cook County Board of Review.

The subject property consists of a two-story, frame constructed mixed used residential-commercial property that contains 1,864 square feet of building area. The building is approximated 97 years old and has a partial unfinished basement. Also located on the property is a 1.5 car detached garage. The property is located in Chicago, West Chicago Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was being inequitably assessed. The appellant provided data from the Cook County Assessor's web site detailing three comparables improved with mixed use residential and commercial buildings. The comparables had the same neighborhood code as the subject property. The comparables were improved with three-story masonry constructed buildings that ranged in size from 3,616 to 6,825 square feet of living area. These buildings ranged in age from 78 to 92 years old. One of the comparables had a partial unfinished basement and a four-car detached garage. These comparables had total assessments that ranged from \$12,355 to \$18,528 and improvement assessments that ranged from \$9,896 to \$15,216 or from \$1.45 to \$3.79 per square foot of building area. The appellant submitted the final decision issued by the board of review disclosing the subject had a total assessment of \$13,766. The

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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:

LAND:	\$	3,061
IMPR.:	\$	7,456
TOTAL:	\$	10,517

Subject only to the State multiplier as applicable.

subject had an improvement assessment of \$10,705 or \$5.74 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to reflect the average of the market value of the comparable improvements of \$18.77 per square foot resulting in an improvement assessment of \$3.00 per square foot or \$5,592.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

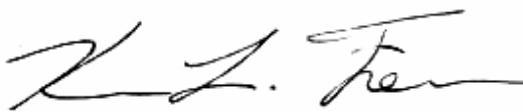
The Board finds the only evidence pertaining to the uniformity of the subject's assessment was submitted by the appellant. The appellant submitted assessment data on three comparables to demonstrate the subject was being inequitably assessed. These three comparables were mixed use residential/commercial properties similar to the subject and had the same neighborhood code as the subject property. The comparables were improved with three-story masonry constructed buildings that ranged in size from 3,616 to 6,825 square feet of building area and ranged in age from 78 to 92 years old. One of the comparables had a partial unfinished basement and a four-car detached garage. These comparables had total assessments that ranged from \$12,355 to \$18,528 and improvement assessments that ranged from \$9,896 to \$15,216 or from \$1.45 to \$3.79 per square foot of building area. The appellant submitted the final decision issued by the board of review disclosing the subject had a total assessment of \$13,766. The subject property had a total assessment that was within the range established by the comparables even though this property was improved with a building that was from 27.3% to 51.5% the size of the comparables. The Board finds this evidence demonstrates the subject's assessment is excessive in relation to other superior properties. The Board also finds the

subject had an improvement assessment of \$10,705 or \$5.74 per square foot of building area, which is above the range of the comparables contained in this record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this record, that it supports a reduction in the subject property's assessment.

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.



Chairman



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: October 26, 2007



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

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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.