

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jose Romero  
DOCKET NO.: 04-21045.001-R-1 & 04-21045.002-R-1  
PARCEL NO.: 15-02-322-016-0000 & 15-02-322-017-0000  
TOWNSHIP: Proviso

The parties of record before the Property Tax Appeal Board (PTAB) are Jose Romero, the appellant, by attorney Terrence Kennedy, Jr. of Chicago and the Cook County Board of Review.

The subject property consists of two parcels; a vacant lot adjacent to the home (-016) containing 5,524 square feet of land and a four-year-old, two-story single-family dwelling (-017) of stucco construction containing 2,156 square feet of living area and located in Proviso Township, Cook County. The residence contains two bathrooms, a no basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal and requesting a classification correction for the adjacent vacant lot to a class 2-41 level of assessment. In support of the improvement argument, the appellant offered seven suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame and frame and masonry construction and range in age from one to 62 years. The comparables have one or two bathrooms with some half-baths and full or partial basements. Five homes are air-conditioned; five have fireplaces and all have one or two-car garages. The comparables contain between 2,019 and 3,079 square feet of living area and have improvement assessments ranging from \$13,854 to \$24,748 or from \$6.48 to \$8.15 per square foot of living area. The appellant indicated the subject was purchased for \$278,000 on December 26, 2001. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment (-017) of \$21,864, or \$10.14 per square foot of living area and vacant lot (-016) assessed at \$3,291 was disclosed. In support of the subject's assessment, the board offered printouts of both parcels describing their characteristics. The board also disclosed the improved property

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-21045.001-R-1	15-02-322-016	\$2,393	\$ -0-	\$ 2,393
04-21045.002-R-1	15-02-322-017	\$2,393	\$18,107	\$20,500

Subject only to the State multiplier as applicable.

PTAB/TMcG

was purchased for \$241,024 in November of 2001. The board offered no other evidence to support the subject's current assessment. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables one and four through seven are similar to the subject but with some differences in living area to be adjusted. These properties have improvement assessments ranging from \$6.89 to \$8.15 per square foot of living area. The subject's per square foot improvement assessment of \$10.14 is above this range of properties. The board offered no comparables in support of the subject's assessment. The PTAB gives more weight to the appellant's comparables one and seven because they are more similar to the subject. In addition, the PTAB finds the adjacent vacant parcel fits the Assessor's description of a class 2-41 parcel and should be assessed at 16%. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to effect a change in the subject's assessment.

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 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.

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Chairman



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Member



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Member



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Member

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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: April 24, 2009



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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 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.