

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lourdes Corral-Carbon
DOCKET NO.: 04-26431.001-R-1
PARCEL NO.: 13-25-306-051-0000

The parties of record before the Property Tax Appeal Board are Lourdes Corral-Carbon, the appellant, and the Cook County Board of Review.

The subject property is improved with an 84-year-old, two-story, masonry exterior multi-family dwelling that contains 3,310 square feet of living area. According to the property characteristics sheet, this building contains three apartment units. The dwelling features a fireplace, a full unfinished basement, and a two-car detached garage. The property is located in Chicago, West Chicago Township, Cook County, Illinois.

The appellant contends assessment inequity in the assessment of the subject's improvements as the basis of the appeal; no dispute was raised as to the land assessment. In support of this argument, the appellant provided a grid analysis of four suggested comparable properties along with photographs and property characteristic printouts. Additionally, the appellant reported the subject was purchased in 2003 for \$440,000.

In the grid analysis, the appellant indicated the comparables were all located within two blocks of the subject property and were all Class 2-11 properties like the subject. According to the photographs and property characteristic sheets, the comparables consist of one two-story and three three-story multi-family masonry dwellings. Each comparable contains three apartments; a full basement, one of which has a finished recreation room and one of which has an apartment; and a two-car detached garage. The dwellings ranged in age from 85 to 108 years old and ranged in size from 2,571 to 3,843 square feet of living area with improvement assessments that ranged from \$27,240 to \$36,016 or from \$8.44 to \$10.60 per square foot of living

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:	\$	5,819
IMPR.:	\$	40,564
TOTAL:	\$	46,383

Subject only to the State multiplier as applicable.

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area. The subject has an improvement assessment of \$40,564 or \$12.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$31,391 or \$9.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$46,383 was disclosed. To demonstrate that the subject property was being equitably assessed, the board of review submitted a grid analysis of three comparable properties along with property characteristic sheets. Additionally, the board of review reported that the subject was purchased in May 2003 for \$450,000.

In the grid, the board of review reported that the comparables all had the same neighborhood code assigned by the assessor as the subject property; two of the comparables are located on the same block as the subject. The comparables were improved with two-story, masonry constructed multi-family dwellings with a two-car detached garage, and a full unfinished basement. The improvements were either 92 or 97 years old. Although property characteristic sheets were presented, only comparable number 2 indicated that the building consisted of two apartment units; no data was set forth as to number of units for comparable numbers 1 and 3. The comparable properties ranged in size from 2,676 to 2,936 square feet of living area and had improvement assessments ranging from \$34,287 to \$38,537 or from \$12.81 to \$13.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 the appeal. The Board further finds that the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the assessment process 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has failed to meet this burden and thus finds a reduction is not warranted.

The record contains information on seven comparable properties. The Board placed less weight on appellant's comparable numbers 1, 2 and 4 due to their three-story design. The remaining four

comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location, and age. These comparables received the greatest weight in the Board's analysis. The Board finds the range established by the most similar comparables contained in this record is \$9.50 to \$13.33 per square foot of living area. The subject's improvement assessment of \$12.25 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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.



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: June 27, 2008



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.