

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Paul Rivera  
DOCKET NO.: 04-26435.001-R-1  
PARCEL NO.: 17-06-216-032-0000

The parties of record before the Property Tax Appeal Board are Paul Rivera, the appellant, and the Cook County Board of Review.

The subject property is a 16-year old, two-story style multi-family dwelling of frame construction containing 2,168 square feet of living area. The building contains two apartments and features central air conditioning, a full unfinished basement, and a two-car detached garage. The property is located in Chicago, West Township, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process; no dispute was raised with regard to the subject's land assessment. The appellant submitted a grid analysis along with property characteristic sheets for four comparable properties located on the same block as the subject. The properties are one one and one-half-story and three two-story masonry multi-family dwellings that are between 95 and 130 years old. Each dwelling contains two apartments. One property has a concrete slab foundation and three have full basements, one of which has been finished as an apartment. One of the properties also has a full attic with living area. None of the comparables have central air conditioning; two of the comparables include one or two-car garages. The properties contain from 2,100 to 2,784 square feet of living area and have improvement assessments ranging from \$10.59 to \$14.13 per square foot of living area. The subject's improvement assessment is \$18.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$27,110 or \$12.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the current assessment, the board of review presented

(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:	\$	6,595
IMPR.:	\$	40,865
TOTAL:	\$	47,460

Subject only to the State multiplier as applicable.

PTAB/cck/6-17

a grid analysis of three comparable properties located in the same neighborhood code as the subject along with property characteristic sheets for those properties. The properties consist of two-story masonry multi-family dwellings that are 108 to 125 years old with two apartments each. Two properties have full unfinished basements and one has a concrete slab foundation. None have central air conditioning and two have one and one-half car and two-car detached garages, respectively. The dwellings range from 1,408 to 1,846 square feet of living area and have improvement assessments of \$18.94 to \$21.65 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted seven comparables for the Board's consideration. Board of review comparable numbers 2 and 3 along with appellant's comparable number 1 have been given less weight by the Board due to their difference in size as compared to the subject property. The remaining four comparables submitted by both parties were most similar to the subject in size, design, and location. 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 \$11.67 to \$19.95 per square foot of living area. The subject's improvement assessment of \$18.85 per square foot of living area falls within this range and is further justified given the subject's newer age. 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.