

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Esmeralda Mendoza
DOCKET NO.: 04-26906.001-R-1
PARCEL NO.: 13-25-319-028-0000

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

The subject property consists of 102-year-old, two-story, multi-family residence of masonry construction containing 2,418 square feet of living area. The subject features two full baths, a garage and a basement. The appellant contends unequal treatment in the improvement assessment as the basis of the appeal. The subject is located in West Chicago Township.

The appellant submitted assessment data and descriptions on three properties located in the same neighborhood as the subject. All of the properties are on the same block as the subject property. Moreover, two of the three are directly next door to the subject and the third is two doors from the subject. The properties are two-story, multi-family residences of masonry construction, are all the same age and contain the same amenities as the subject. They are also the same size in square footage of living area. Further, the appellant submitted a number of photographs of the subject and the comparables. Along with her testimony, the appellant testified in detail to a number of improvements in the comparables which did not exist in the subject property.

The properties have improvement assessments ranging from \$7.86 to \$14.56 per square foot of living area. The subject improvement is assessed at \$13.70 per square foot of living area. On the basis of this evidence, the appellant requested an assessment for the subject improvement of \$9.95 per square foot living area.

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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: \$ 5,290
IMPR.: \$ 24,180
TOTAL: \$ 29,470

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$33,136, was disclosed. In addition, assessment data and descriptions on four properties were presented. The properties are all the same age as the subject. All are of masonry construction. Each is located within the same neighborhood and within three blocks of the subject. These properties are two-story multi-family residences and feature the same amenities as the subject. The properties range in size from 2,278 to 2,418 square feet and have improvement assessments ranging from \$13.89 to \$15.93 per square foot of living area. On the basis of this evidence, the board 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 Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

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. The Board finds that the appellant has met her burden.

In this appeal, there were a total of seven comparable properties submitted by the parties. The appellant's comparables are the most similar to the subject property. These properties are as close in proximity to the subject as is possible. Moreover, they are all the same size as the subject, and they each contain the same amenities as the subject. However, as testified and as shown in the photographs the subject does not possess all the upgrades and improvements as the comparables. Although the subject is within the range of the most similar comparables, the subject's assessment should be established at a lower point of the range of the comparables. The improvement assessments range from \$7.86 to \$14.56 per square foot of living area. The subject improvement is assessed at \$13.70 per square foot of living area and is at the high end of the range of the most similar comparables. As such, a reduction in the subject's assessment is warranted. The board's properties are not as similar in square footage of living area or location.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property 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.



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: December 7, 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 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.