

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Charles Garcia  
DOCKET NO.: 04-27282.001-R-1 & 04-27282.002-R-1  
PARCEL NO.: 05-29-100-072-0000 & 05-29-102-054-0000

The parties of record before the Property Tax Appeal Board are Charles Garcia, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is composed of two parcels improved with a 49-year old, 2-story single family dwelling of frame exterior construction containing 4,691 square feet of living area. Features of the dwelling include a partial unfinished basement, two fireplaces and a 2.5-car detached garage. The two parcels have a combined land area of 56,802 square feet.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on six comparable properties described as 2-story frame, masonry or frame and masonry dwellings that range in age from 35 to 62 years old. The comparables range in size from 4,304 to 4,907 square feet of living area. Five of the comparables have a basement with one having a recreation room, five of the comparables have central air conditioning, the comparables have 1, 2 or 3 fireplaces and each comparable has a 2 or 3-car garage. The comparables have total assessments that range from \$140,890 to \$228,367 and improvement assessments that range from \$87,528 to \$109,422 or from \$18.40 to \$24.04 per square foot of living area. The subject has a total assessment of \$228,673 and an improvement assessment of \$112,798 or \$24.05 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$150.29 per square foot of living area which is 9.9% more than the average market value reflected by the improvement assessments for the comparables of \$136.75 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$136.75 per square foot resulting in an improvement assessment of \$102,639 or \$21.88 per square foot of living area.

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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:

Docket No.	Parcel No.	Land	Impr.	Total
04-27282.001-R-1	05-29-100-072-0000	\$36,966	\$22,559	\$59,525
04-27282.002-R-1	05-29-102-054-0000	\$78,909	\$90,239	\$169,148

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of 2-story dwellings of frame, masonry or frame and masonry exterior construction that were either 51 or 58 years old. The comparable dwellings ranged in size from 3,922 to 5,212 square feet of living area. Two of the comparables have basements, each of the comparables have central air conditioning, each comparable has 2, 3, or 4 fireplaces and each comparable has either a 2 or 3-car garage. These properties have total assessments ranging from \$208,794 to \$261,943 and improvement assessments ranging from \$109,837 to \$157,440 or from \$26.96 to \$30.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

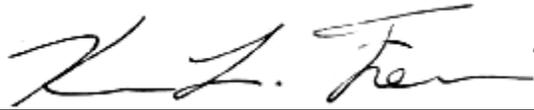
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends, in part, unequal treatment in the subject's improvement assessment 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 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds comparables 1, 2, 3, 4 and 5 submitted by the appellant and the comparable 3 submitted by the board of review were most similar to the subject in size and features. These six comparables range in size from 4,304 to 4,907 square feet of living area and range in age from 35 to 62 years old. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$94,267 to \$121,354 or from \$21.07 to \$26.96 per square foot of living area. The subject's improvement assessment of \$112,798 or \$24.05 per square foot of living area is within the range established by these most similar comparables. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

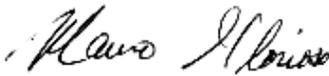
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Chairman



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Member



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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.