

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jorgelina Diaz
DOCKET NO.: 04-27915.001-C-1 thru 04-27915.004-C-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Jorgelina Diaz, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 13,706 square foot site improved with a 102-year-old, two-story, masonry constructed, mixed use dwelling containing 16,050 square feet of building area and identified as Property Index Number (PIN) 13-36-206-011-0000. The other three parcels identified as PIN's 13-36-206-008/009/010 are used as parking in conjunction with the main improvement or the class 2-12 improvement. The subject improvement contains five apartments and one commercial unit and is located in West Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing that the subject property was improperly classified. The appellant's evidence disclosed that the three parcels identified as PIN's 13-36-206-008/009/010 are misclassified as either 3-90 or 5-90, whereas, the correct classification for these properties is 2-90, or minor improvement used in conjunction with the major class 2-12 or PIN 13-36-206-011. Based on this evidence, the appellant requested a classification change and corresponding reduction for PIN's 13-36-206-008/009/010.

The appellant also requested a reduction in the improvement assessment for the mixed use building, however, failed to provide an analysis in support of this claim.

(Continued on Next Page)

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:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
04-27915.001-C-1	13-36-206-008-0000	\$2,902	\$ 529	\$ 3,431
04-27915.002-C-1	13-36-206-009-0000	\$2,902	\$ 529	\$ 3,431
04-27915.003-C-1	13-36-206-010-0000	\$2,902	\$ 360	\$ 3,262
04-27915.004-C-1	13-36-206-011-0000	\$6,447	\$36,165	\$42,612

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined final assessment of \$64,243. The board of review also submitted a memorandum from the county assessor's office as well as ancillary documents. The assessor's memorandum indicates the classification of the parking lots on parcels 008, 009 and 010 should be changed to class 2-90 to correspond to the major class 2-12 improvement.

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 appellant's argument was unequal treatment in the assessment process. 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 evidence, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds PIN 13-36-206-011 corresponds to the assessor's description of a class 2-12 property i.e. "Apartment or mixed-use commercial/residential building, two to six units, 20,000 square feet or less, and over 62 years in age". Consequently, the Board finds the correct classification for the three parking lots is class 2-90, or minor improvement used in conjunction with the major class 2-12 improvement and a corresponding reduction is warranted. In addition, the Board finds the board of review's evidence supports the appellant's claim.

Finally, the appellant failed to provide an analysis supporting a reduction in the improvement assessment for the mixed use building and therefore, no reduction is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the three parking lots were 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.



Chairman



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 5, 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.