

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Juan Cruz
DOCKET NO.: 05-20213.001-R-1
PARCEL NO.: 16-28-114-039-0000

The parties of record before the Property Tax Appeal Board are Juan Cruz, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 102-year old, two-story frame multi-family dwelling containing 3,551 square feet of living area with a full, unfinished basement and a two-car garage. The evidence disclosed that prior to this appeal, the subject property was heavily damaged by fire. In 2003, the appellant applied for and received a permit to rebuild the subject property. In 2003, the subject property's improvement assessment was \$13,037, or \$3.67 per square foot of living area. In 2004, the improvement assessment was \$1,303, or \$0.37 per square foot of living area. But, in 2005, the home improvement assessment was increased to \$53,750, or \$15.14 per square foot of living area. That same year, the appellant received a home improvement exemption of \$32,000 which lowered the assessed valuation to \$21,750, or \$6.13 per square foot of living area. The appellant did not provide any recent construction information on the subject property.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties. On the appellant's map, the comparables are located two to five blocks from the subject. The comparables are two-story masonry dwellings that are 81 to 96 years old. One of the comparables has a full basement, and two have unfinished basements. The dwellings have living areas that contain 2,855 to 2,942 square feet, and their improvement assessments range from \$7.64 to \$7.70 per square foot. According to the appellant, the

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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:

LAND:	\$	4,233
IMPR.:	\$	53,750
TOTAL:	\$	57,983

Subject only to the State multiplier as applicable.

PTAB/BRW

subject property has an improvement assessment of \$15.14 per square foot, which is based on an assessed valuation of \$53,750. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties. One is located on the same block as the subject, and the other two are located one to two blocks from the subject. The comparables are two-story frame or frame and masonry multi-family dwellings that are 88 to 95 years old. One comparable has a full, finished basement with an apartment; one has a full, unfinished basement; and one does not have a basement. Each comparable has a two-car garage. The dwellings have living areas that contain 2,958 to 3,386 square feet and improvement assessments of \$6.49 to \$7.22 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment. According to the board of review, the subject's improvement assessment should be \$6.13, which is based on an assessed value of \$21,750.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 assessment data, the Board finds the appellant has not overcome this burden.

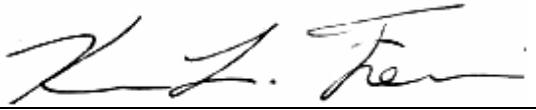
Both parties presented assessment data on a total of six equity comparables. According to the board of review, the subject property has been extensively rebuilt and/or remodeled. As a result, none of the comparables was truly similar to the subject property in age, location, and physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$6.49 to \$7.70 per square foot. Once the home improvement exemption has been subtracted from the assessed valuation, the subject's \$6.13 per square foot improvement assessment is within that range and appears to be supported after considering differences in physical and location attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction 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: 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.