

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joyce Ordonez  
DOCKET NO.: 05-20481.001-R-1  
PARCEL NO.: 16-19-407-040

The parties of record before the Property Tax Appeal Board are Joyce Ordonez, the appellant, by attorney George Relias with Enterprise Law Group in Chicago; and the Cook County Board of Review.

The subject property consists of a 5,408 square foot parcel of land improved with a 61-year old, two-story, masonry, multi-family dwelling. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant, via counsel, submitted a brief arguing that the subject square footage as listed by the board of review is incorrect. In support of this argument, the appellant submitted affidavits from the homeowner and a "disinterested party" and a copy of the plat of survey for the subject. The affidavits indicate the outside dimensions of the improvement and establish the size by multiplying these dimensions by the number of stories to arrive at a square footage of 3,800.

The appellant also submitted information on three properties suggested as comparable located within half a mile of the subject. The properties are described as two-story, masonry or frame and masonry, multi-family dwellings with three or five baths and a full, finished basement. The properties range: in age from 78 to 87 years; in size from 3,053 to 5,737 square feet of living area; and in improvement assessments from \$7.59 to \$8.98 per square foot of living area. 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 improvement assessment of \$36,710 or \$6.34 per square foot of living area using 5,793 square feet of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and

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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:	\$	8,436
IMPR.:	\$	28,500
TOTAL:	\$	36,936

Subject only to the State multiplier as applicable.

PTAB/JBV

assessment information on three properties suggested as comparable located within the subject's neighborhood. The properties consist of two-story, masonry, multi-family dwellings with three, five or six baths and a full, finished basement with apartment. The properties range: in age from 55 to 63 years old; in size from 4,850 to 6,315 square feet of living area; and in improvement assessments from \$6.40 to \$6.44 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.

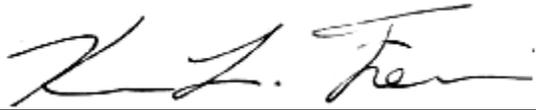
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 met this burden.

As to subject's square footage, the PTAB finds the appellant has submitted sufficient evidence to establish that the correct square feet of living area for the subject is 3,800.

The parties submitted a total of six properties suggested as comparable to the subject. The PTAB finds all the comparables are similar to the subject. The properties are masonry or frame and masonry dwellings located within the subject's neighborhood. The properties range: in age from 55 to 87 years; in size from 3,053 to 6,315 square feet of living area; and in improvement assessments from \$6.40 to \$8.98 per square foot of living area. In comparison, the subject's improvement assessment of \$9.66 per square foot of living area is above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

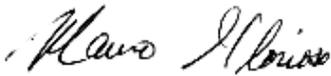
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Chairman



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Member



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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: May 27, 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.