

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Baldamar Chavez
DOCKET NO.: 05-21231.001-C-1
PARCEL NO.: 20-07-119-001-0000

The parties of record before the Property Tax Appeal Board are Baldamar Chavez, the appellant, by attorney Gregory J. Lafakis of Liston & Lafakis, P.C., in Chicago; and the Cook County Board of Review.

The subject property is improved with a one-story, public garage containing 8,000 square feet of building area. The building is approximately 92 years old and is located on a 9,793 square foot site in Chicago, Lake Township, Cook County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this inequity argument the appellant submitted a grid analysis with three comparable properties. The comparables range in size from 2,052 to 8,404 square feet of building area and have improvement assessments ranging from \$7,940 to \$17,364 or from \$1.02 to \$6.09 per square foot of building area. The appellant depicts the subject improvement assessment of \$20,297 or \$2.54 per square feet of building area. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$42,305. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$2,560 or \$0.32 per square feet of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

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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:	\$	22,008
IMPR.:	\$	8,500
TOTAL:	\$	30,508

Subject only to the State multiplier as applicable.

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 overcome this burden.

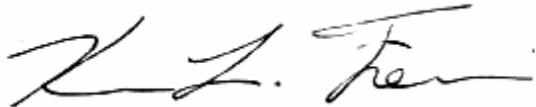
The appellant presented assessment data on three equity comparables that were similar to the subject in design, exterior construction and age. Two comparables were significantly smaller in size when compared to the subject. One comparable was similar to the subject in size and age. The comparables had improvement assessments ranging from \$7,940 to \$17,364 or \$1.02 to \$6.09 per square foot of building area. The subject's improvement assessment was within the range of the appellant's comparables but was higher than comparable, which was most similar to the subject in size. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable property contained in the record and a reduction in the subject's assessment is warranted.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Therefore, the Board finds 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.



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: August 29, 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.