

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Salcedo  
DOCKET NO.: 05-23944.001-R-1  
PARCEL NO.: 05-21-316-003-0000

The parties of record before the Property Tax Appeal Board are John Salcedo, the appellant, by attorney Julie Realmuto with the law firm of McCarthy & Duffy, Chicago, and the Cook County Board of Review.

The subject property is improved with an 84-year-old, one and one-half story style dwelling of stucco construction containing 1,983 square feet of living area with two full bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story or one and one-half story, frame or stucco dwellings with the same neighborhood code as the subject for consideration. The comparables range in size from 1,935 to 2,239 square feet of living area and range in age from 80 to 94 years. They have improvement assessments ranging from \$10.73 to \$16.05 per square foot of living area. The subject's improvement assessment is \$38,260 or \$19.29 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 final assessment was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of one and one-half story, 77 or 83-year-old, stucco dwellings with the same classification and neighborhood code as the subject property. The improvements contain 2,320 and 2,487 square feet of living area and have improvement assessments of \$21.76 and \$21.78 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of 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: \$ 21,961  
IMPR.: \$ 31,728  
TOTAL: \$ 53,689

Subject only to the State multiplier as applicable.

PTAB/rfd6537

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 warranted.

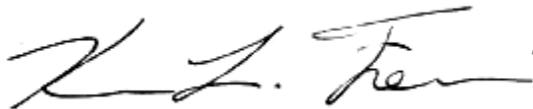
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board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

The Board finds the appellant's comparables to be the most similar properties to the subject in improvement size, amenities, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. They have improvement assessments ranging from \$10.73 to \$16.05 per square foot of living area. The subject's improvement assessment of \$19.29 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.



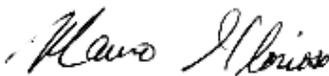
Chairman



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: March 20, 2009



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.