



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jorge Torres
DOCKET NO.: 06-20506.001-R-1
PARCEL NO.: 16-29-222-021-0000

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

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: \$ 4,680
IMPR.: \$ 16,687
TOTAL: \$ 21,367

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story multi-family dwelling of masonry construction containing 2,374 square feet of living area. The dwelling is 89 years old and has four apartments. Features of the home include a full basement finished with an apartment and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant described the subject as a one-story masonry structure with 1,350 square feet with a full finished basement. To demonstrate assessment inequity, the appellant submitted information on three comparable properties described as two-story masonry dwellings that range in age from 89 to 95 years old. The comparable dwellings range in size from 1,440 to 1,672 square feet of living area. The comparables have improvement assessments ranging from \$9.97 to \$10.26 per square foot of living area. The appellant calculated the subject's improvement assessment to be \$12.36 per square foot of living area using 1,350 square feet as the size of the subject. 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 also submitted property characteristic sheets describing the subject property as a one-story multi-family dwelling with 2,374 square feet. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story multi-family dwellings of masonry construction that range in age from 84 to 92 years old. The dwellings range in size from 2,039 to 2,704 square feet of living area and have from two to four apartments. Each of the comparables has a basement with three being finished with an apartment, one has central air conditioning and three have two-car garages. These properties have improvement assessments ranging from \$7.84 to \$8.36 per square foot of living area. The subject has an improvement assessment of \$16,687 or \$7.03 per square foot of living area using 2,374 square feet as the size of the improvement. 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 not met this burden.

The Board initially finds the appellant did not describe the subject correctly. The Board finds the best evidence of the description of the subject property was submitted by the board of review, which was contained on the property characteristic sheets. The Board finds subject property is a one-story multi-family dwelling of masonry construction with 2,374 square feet. The Board finds the comparables submitted by the board of review were most similar to the subject in style, size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that range from \$7.84 to \$8.36 per square foot of living area. The subject's improvement assessment of \$7.03 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.



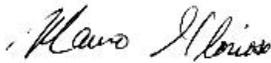
Chairman



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: September 28, 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.