



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

APPELLANT: Ricardo Aguirre
DOCKET NO.: 06-20882.001-R-1
PARCEL NO.: 16-29-204-017-0000

The parties of record before the Property Tax Appeal Board are Ricardo Aguirre, the appellant, by attorney Mary T. Nicolau of Smith/Nicolau P.C. in Chicago; 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: \$ 4,858
IMPR.: \$ 24,743
TOTAL: \$ 29,601

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story mixed-use and multi-family building of masonry construction containing 2,496 square feet of living area. The building is 92 years old and has four apartment units and one commercial unit. Other features include a partial, unfinished basement and a one and one-half car garage. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classified Ordinance, Mixed commercial/residential building, 6 units or less, square feet less than 20,000.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry mixed-use and multi-family buildings. The appellant's comparables are all located on the same block as the subject. The comparable buildings range in age from 52 to 92 years old, and they range in size from 2,698 to 3,250 square feet of living area. Each comparable has four apartment units, one commercial unit, and a partial, unfinished basement. Three comparables have one and one-half car garages. The comparables have improvement assessments ranging from \$6.97 to \$7.76 per square foot of living area. The subject's improvement assessment is \$9.91 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 three comparable properties consisting of two-story masonry mixed-use and multi-family buildings that have the same neighborhood code as the subject. The buildings range in age from 71 to 97 years old, and they range in size from 2,016 to 2,236 square feet of living area. Each comparable has three apartment units, one commercial unit, and a partial, unfinished basement. One comparable has central air conditioning, and two have garages, either one and one-half or two-car. These properties have improvement assessments ranging from \$10.03 to \$10.34 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property disclosed that the subject sold for \$290,000 in April 2004. 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.

All of the seven equity comparables submitted by both parties were two-story masonry mixed-use/multi-family buildings with partial, unfinished basements. However, the appellant's comparables numbered one and two were much larger than the subject, and the appellant's comparable numbered two and the comparable numbered two by the board of review were much newer. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables numbered three and four and the comparables numbered one and three by the board of review were most similar to the subject in age, and they were also generally similar in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$7.56 to \$10.34 per square foot of living area. The subject's improvement assessment of \$9.91 per square foot of living area falls within 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

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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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario Morris

Shawn R. Lerbis

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: May 21, 2010

Allen Castrovillari

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.