



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

APPELLANT: Norka Escobedo
DOCKET NO.: 06-20914.001-R-1
PARCEL NO.: 16-07-104-021-0000

The parties of record before the Property Tax Appeal Board are Norka Escobedo, the appellant(s); and the Cook County Board of Review.

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: \$ 9,849
IMPR.: \$ 55,800
TOTAL: \$ 65,649

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,260 square foot parcel improved with a 117-year-old, two-story style single-family dwelling of frame construction. Containing 3,080 square feet of living area, the subject features one and one-half baths, a full finished basement, two fireplaces and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located within two blocks of the subject; two of which are on the same street within ½ block of the

subject. These properties consist of two-story style single-family dwellings of frame construction ranging from 102 to 113 years old. The comparables range in size from 2,734 to 3,251 square feet of living area and feature from one to four full baths, finished or unfinished basements, fireplaces and garages; one is also central air conditioned and three have additional half baths. These properties have improvement assessments ranging from \$16.73 to \$18.29 per square foot of living area. The appellant argued that subject was purchased in 2001 at a discount due to the poor condition of the improvement and further the condition of the subject improvement is still below average and in need of major rehabilitation. In support, the appellant submitted photographs depicting damaged exterior and interior areas of the subject improvement some of which appears to be undergoing remediation. A copy of the subject's 2006 board of review final decision was also included. 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 improvement assessment of \$68,376, or \$22.20 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame construction ranging from 112 to 127 years old. These properties range in size from 2,785 to 3,210 square feet of living area with two or three full baths, full unfinished basements and garages; three have half baths, two are centrally air conditioned and three have fireplaces. These comparables have improvement assessments ranging from \$22.46 to \$28.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 Property Tax Appeal Board finds that seven of the comparables have superior amenities and one of the comparables has slightly inferior amenities when compared to the subject. In addition, the Board finds that the appellant's comparables appear to be in closer proximity to the subject. The Board accords the appellant's comparables three and four the most weight due to their close proximity to the subject and similarities to the subject. The Board accords the remaining comparables less weight due to slight differences in proximity to the subject and/or amenities when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment should be at the mid to lower range of the properties submitted for comparison. The subject's current improvement assessment of \$22.20 per square foot of living area falls in the upper range of the properties offered for comparison is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

Lbs/09

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. Crit

Chairman

K. L. Fern

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.