



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

APPELLANT: Maria & Fernando Esparza
DOCKET NO.: 06-21232.001-R-1 through 06-21232.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maria & Fernando Esparza, the appellants, by attorney Howard W. Melton of Howard W. Melton and Associates, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-21232.001-R-1	23-25-101-008-0000	4,648	15,270	\$19,918
06-21232.002-R-1	23-25-101-006-0000	10,499	0	\$10,499
06-21232.003-R-1	23-25-101-014-0000	8,412	0	\$8,412
06-21232.004-R-1	23-25-100-011-0000	10,499	0	\$10,499

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four parcels. One parcel contains of 8,300 square feet of land area improved with a 94-year-old, 1.5-story frame single-family dwelling containing 1,924 square feet of living area. Features of the home include a crawl-space foundation and a fireplace. This property is a class 2-04 residence under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance.") The three additional parcels appealed are unimproved lots totaling 23,250 square feet of land area. These parcels were classified as class 1-00 vacant land under the Ordinance. All four parcels are located in Palos Township, Cook County.

The appellant's appeal filed by legal counsel set forth "assessment equity" in Section 2d of the Residential Appeal petition as the basis of appeal. In the attached documentation, the appellant contends the parcel improved with the residence was 100% vacant as set forth in a General Affidavit wherein the affiant Maria Esparza asserts "[t]his property has been 100%

vacant and under demolition." No further documentation to support either vacancy and/or demolition was provided with the appeal. Based on this evidence regarding vacancy, counsel requested an improvement assessment reduction from \$15,270 to \$1,527 with no further explanation or support.

As to the remaining three parcels which were appealed, assertions made by counsel for the appellant are that the parcels should be classified as class 2-41 under the Ordinance wherein "vacant land under common ownership with adjacent residence" shall be assessed at 16% of market value. A copy of an aerial photograph with parcel numbers identified was included in the documentation. None of the three vacant parcels appears to be adjacent and/or contiguous to the subject improved parcel 23-25-101-008-0000. The underlying documentation indicates these three vacant parcels are currently classified as class 1-00, vacant land, under the Ordinance which is assessed at 22% of market value. In further support of this classification argument, the appellant submitted a grid analysis of four equity comparables described as class 1-00 vacant land parcels that range in size from 21,418 to 211,636 square feet of land area. These four parcels have land assessments ranging from \$16,168 to \$97,356 or from \$0.13 to \$4.55 per square foot of land area. The subject three parcels have a combined size of 23,250 square feet of land area with a combined land assessment of \$29,410 or \$1.26 per square foot of land area. Based on this evidence, the appellant requested reductions in the land assessments of these three parcels to a total of \$3,488 or \$0.15 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$49,328 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 1.5-story frame dwellings that range in age from 64 to 87 years old. The homes range in size from 2,194 to 2,637 square feet of living area. Three comparables have full or partial unfinished basements. One comparable has a slab foundation. Each dwelling features a fireplace and a 1-car to a 2.5-car garage. One of the comparables has central air conditioning. These properties have improvement assessments ranging from \$9,242 to \$22,717 or from \$4.21 to \$9.04 per square foot of living area. The board of review did not address either the vacancy argument or the classification of the vacant land as raised by the appellant. 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 made a vacancy argument as presented by counsel with limited supporting documentation in the form of a General Affidavit. The record reveals the improvement has an assessment of \$15,270 and the record reveals that appellant requested an

improvement assessment reduction to \$1,527. Thus, counsel indicated the subject's improvement assessment should be reduced by a purported vacancy factor of 90%. Furthermore, the Board finds the appellant agreed with the assessment of the subject property as reflected in the assessment and requested a reduction due to vacancy. The Board finds the appellant submitted no evidence of market value or vacancy rates for similar type properties. Without this evidence the Board finds it is impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The Board finds there is no evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2006 when vacancy is considered. The Board further finds no substantive explanation for the vacancy rate of 90% was given.

In summary, the appellant's attorney simply argued the subject's vacancy and applying the purported vacancy rate to the improvement assessment should justify a significant assessment reduction. The Board finds this evidence is insufficient to support a reduction.

As to the land classification issue concerning the three vacant parcels, the Board finds that the appellant failed to submit sufficient evidence to establish that the parcels would more correctly be classified as class 2-41 parcels instead of class 1-00. The appellant's aerial photograph did not establish that the three parcels at issue are "adjacent" to the residence. The Board finds the appellant's evidence was insufficient to establish an error in classification of the parcels.

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: April 20, 2012



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.