

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Orlando Marin  
DOCKET NO.: 06-22129.001-R-1  
PARCEL NO.: 09-26-314-036-0000

The parties of record before the Property Tax Appeal Board are Orlando Marin, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 31-year old, one-story style dwelling of masonry construction containing 1,497 square feet of living area with a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration seven comparable properties. On the grid analysis, four properties are described as one-story or one and one-half story frame or frame and masonry dwellings that are between 77 and 96 years old. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparables contain from 1,164 to 1,754 square feet of living area and have improvement assessments ranging from \$13.23 to \$15.08 per square foot. The subject's improvement assessment is \$20.28 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted information disclosing that the subject sold in November 2004 for a price of \$448,500. The subject's assessment reflects a market value of approximately \$394,654 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. No other evidence was submitted by the board of review.

(Continued on Next Page)

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:	\$	9,582
IMPR.:	\$	30,357
TOTAL:	\$	39,939

Subject only to the State multiplier as applicable.

PTAB/BRW/Jun.08/06-22129

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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant submitted data on seven comparable properties with only four having detailed descriptions. However, these comparables differed from the subject in design, exterior construction, size, and/or age, and, as a result, they received reduced weight in the Board's analysis. The only information submitted by the board of review was the subject's November 2004 sale price of \$448,500. Since the subject's assessment reflects a market value of approximately \$394,654 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue, the Board finds that, based on this limited evidence, the subject property's assessment is justified, 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: June 27, 2008



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.