



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

APPELLANT: Huriel Diaz
DOCKET NO.: 06-25752.001-R-1
PARCEL NO.: 18-12-405-006-0000

The parties of record before the Property Tax Appeal Board are Huriel Diaz, the appellant, by attorney Michael Griffin 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: \$ 3,710
IMPR.: \$ 23,289
TOTAL: \$ 26,999**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,635 square feet of living area. The dwelling is one year old. Features of the home include a full, finished basement, central air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one and one-half story frame dwellings that range in age from 65 to 115 years old. The appellant's comparables all have the same neighborhood code as the subject, and three are located in the same tax block as the subject. The comparable dwellings range in size from 1,183 to 1,445 square feet of living area. Three comparables have full, unfinished basements, and one has a partial, finished basement. Each property has a garage, either one-car or two-car, and one dwelling has a fireplace. The comparables have improvement assessments ranging from \$8.84 to \$11.73 per square foot of living area. The subject's improvement assessment is \$14.24 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" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's May 2004 sale price of \$270,000 but did not address the appellant's equity evidence.

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.

In this appeal, the Property Tax Appeal Board finds that none of the comparables submitted by the appellant were truly similar to the subject property. The appellant's four comparables differed from the subject in exterior construction, age, and size, and three of them also differed in style. As a result, the Board finds that there was no showing that these comparables had similar fair cash values as the subject, especially in light of the differences among the properties. As a result, the Board finds that the appellant failed to show that the subject property was being disproportionately assessed in relation to these properties. The board of review submitted information disclosing the subject sold in May 2004 for a price of \$270,000. The subject's assessment of \$26,999 reflects a market value of approximately \$266,800 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 market value reflected by the assessment is less than the subject's sale price. Based on this limited evidence, the Board finds 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerbis

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 23, 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.