



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

APPELLANT: Benny Martinez
DOCKET NO.: 06-26564.001-R-1
PARCEL NO.: 13-06-216-004-0000

The parties of record before the Property Tax Appeal Board are Benny Martinez, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 9,000
IMPR.: \$ 71,657
TOTAL: \$ 80,657

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,144 square feet of living area. The dwelling is one year old. Features of the home include a full, finished basement, central air conditioning, two fireplaces and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on three comparable properties that were described as two-story dwellings of masonry or frame and masonry construction. They range in age from 23 to 58 years old and have the same neighborhood code as the subject. The comparable dwellings range in size from 2,126 to 2,857 square feet of living area. One comparable has a full, unfinished basement and two have a concrete slab foundation. One has central air conditioning, two have a fireplace and two have a garage. The comparables have improvement assessments ranging from \$17.04 to \$19.44 per square foot of living area. The subject's improvement assessment is \$22.79 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 with the same neighborhood code as the subject. They consist of two-story masonry dwellings that range in age from one to three years old. The dwellings range in size from 2,428 to 3,210 square feet of living area. The comparables have full, finished basements, central air conditioning, a fireplace and a garage. These properties have improvement assessments ranging from \$13.53 to \$24.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted only one of the board of review's comparables was assessed higher than the subject and is considerably smaller than the subject.

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.

The Board finds the appellant's comparables were substantially older than the subject. The board of review's comparable three was much smaller than the subject. Thus, these comparables received reduced weight in the Board's analysis. The board of review's comparables one and two were similar to the subject in age and size. In addition, they had the same neighborhood code as the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had improvement assessments of either \$13.53 or \$22.79 per square foot of living area. The subject's improvement assessment of \$22.79 per square foot of living area is supported by the assessments 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 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. Grief

Member

Member

Mario M. Louie

Shawn R. Lerski

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.