



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

APPELLANT: Virgil Rivera  
DOCKET NO.: 06-27901.001-R-1  
PARCEL NO.: 13-35-208-022-0000

The parties of record before the Property Tax Appeal Board are Virgil Rivera, the appellant, by attorney Joel R. Monarch in Chicago, 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:** \$ 16,536  
**IMPR:** \$ 69,484  
**TOTAL:** \$ 86,020

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 10,600 square feet of land improved with a 101-year old, two-story, masonry, multi-family dwelling. The improvement includes two apartments, one of which is owner-occupied. The improvement contains 4,044 square feet of living area as well as three full baths, a full basement, and a one-car garage.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for three suggested comparables located on the same block, as is the subject. The properties were improved with a two-story, multi-family dwelling with either stucco, masonry, or frame and masonry exterior construction. They ranged: in bathrooms from two full to two full and one-half baths; in age from 83 to 104 years; in improvement size from 3,492 to 3,912 square feet of living area; and in improvement assessments from \$9.07 to \$10.11 per square foot. Amenities include a full basement and either two-car or

four-car garage. The subject's improvement assessment is \$18.10 per square foot of living area.

As to the overvaluation argument, the appellant submitted data that the subject sold on December 9, 2004 for a price of \$850,000 or \$210.19 per square foot of living area. The appellant's pleadings stated that the sale was not a transfer between related parties; was advertised on the open market; and was not an assumption of the seller's mortgage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject is an owner-occupied building.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$89,739. This assessment reflected a total market value of \$886,749 or \$219.27 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2006 of 10.12% for class 2 property, as is the subject. The board grid analysis reflects the aforementioned sales data for the subject.

In addition, the board of review submitted descriptive and assessment data relating to one suggested comparable. The property is improved with a 102-year-old, two-story, masonry, multi-family dwelling with 3,804 square feet of living area. The improvement contains two full baths, a full basement and a two-car garage. The improvement assessment is \$18.28 per square foot of living area. Moreover, the board's analysis indicated that this property sold in November, 2003, for a price of \$765,000 or \$201.10 per square foot. No further documentation was submitted. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board's representative rested on the written evidence submissions, while testifying that she had no personal knowledge of whether the subject sold in an arm's length transaction.

In rebuttal, appellant's attorney argued that the subject's 2004 was too distant in time to the assessment date at issue and that the assessor was chasing sale prices of building's in the area.

After considering the arguments and/or testimony as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #2 and #3 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in location, style, and improvement size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$9.07 to \$18.28 per square foot of living area. The subject's improvement assessment at \$18.10 per square foot is within the range established by these comparables. However, after marking adjustments to the comparables for exterior construction and improvement age, the Board finds that the subject is correctly placed within the range of these comparables and that no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, when market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has met this burden and that a reduction is warranted.

The Board finds that the subject's sale in December, 2004, is the best evidence of market value. The appellant's pleadings and the board of review's analysis reflect that the subject sold for a price of \$850,000.

Since the market value of the subject has been established, the Illinois Department of Revenue three-year median level of assessment for tax year 2006 regarding class 2, residential property of 10.12% shall apply. In applying this level of assessment to the subject, the total assessed value is \$86,020, while the subject's current total assessed value is above this amount at \$89,739. Therefore, the Board finds that a reduction is 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 Morris*

Member

*J. R.*

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: August 28, 2012

*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.