



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

APPELLANT: Art Reyes  
DOCKET NO.: 06-28005.001-R-1  
PARCEL NO.: 17-08-121-022-0000

The parties of record before the Property Tax Appeal Board are Art Reyes, the appellant, by attorney Christopher G. Walsh, Jr. 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:** \$ 9,520  
**IMPR.:** \$ 62,105  
**TOTAL:** \$ 71,625

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of three improvements situated on one parcel. Building #1 is a two-story single-family dwelling of masonry construction containing 1,437 square feet of living area. The building is 128 years old, and it has central air conditioning, a full unfinished basement, and a one-car detached garage. Building #2 is a two-story multi-family dwelling of masonry construction containing 1,628 square feet of building area. The building is 128 years old, and it has two apartment units and a full unfinished basement. Building #3 is a two-story single-family dwelling of frame construction containing 1,003 square feet of living area. The building is 128 years old, and it has a full unfinished basement. The subject property is located in Chicago, West Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #2. Equity data was not submitted on buildings #1 and #3. The appellant submitted printouts on four comparable properties but did not complete section 5 of the residential appeal form. The comparables are two-story frame or masonry multi-family dwellings, and one is located on the same block as the subject. The comparable dwellings are either 111 or 128 years old, and they range in size from 1,638 to 1,712 square feet of living area. Two buildings

have full unfinished basements, and two have crawl-space foundations. Each building has two apartment units, and one comparable has a two-car detached garage. These properties have improvement assessments ranging from \$16.93 to \$19.74 per square foot of living area. The appellant claims that building #2's improvement assessment is \$62,105 or \$38.15 per square foot of living area, but that is based on using the combined 2006 improvement assessment for all three of the subject's buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #2.

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 nine comparable properties: Three for building #1; three for building #2; and three for building #3. The comparables for building #1 consist of two-story masonry or frame and masonry single-family dwellings. The dwellings range in age from 103 to 138 years old and in size from 1,356 to 1,750 square feet of living area. One of the comparables for building #1 has a full unfinished basement, and two have slab foundations. One of the comparables has a fireplace, and two have a garage. These properties have improvement assessments ranging from \$19.53 to \$24.43 per square foot of living area.

The comparables for building #2 consist of two-story masonry or frame and masonry multi-family dwellings. The board of review's comparable #1 for building #2 was the same property as the appellant's comparable #4. The dwellings range in age from 111 to 138 years old and in size from 1,600 to 1,682 square feet of living area. Two of the comparables for building #2 have full unfinished basements, and one has a full finished basement with an apartment. Two of the comparables have two apartment units, and one has four apartment units. Two comparables have two-car garages. These properties have improvement assessments ranging from \$19.61 to \$20.12 per square foot of living area.

The comparables for building #3 consist of two-story frame or frame and masonry single-family dwellings. The dwellings are either 118 or 128 years old, and they range in size from 948 to 1,356 square feet of living area. One of the comparables for building #3 has a partial unfinished basement, and two have slab foundations. Two of the comparables have garages. These properties have improvement assessments ranging from \$23.05 to \$29.40 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, building #1 has an improvement assessment of \$23,733 or \$16.52 per square foot of living area; building #2 has an improvement assessment of \$26,218 or \$16.10 per square foot of living area; and building #3 has an improvement assessment of \$12,154 or \$12.12 per square foot of living area. 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 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.

Both parties presented assessment data on a total of six equity comparables for building #2. The appellant's comparable #4 was the same property as the board of review's comparable #1 for building #2. All of the comparables submitted by both parties for building #2 were very similar in size, age, style, and exterior construction. These comparables had improvement assessments that ranged from \$16.93 to \$20.12 per square foot of living area. Building #2's improvement assessment of \$16.10 per square foot of living area falls below this range. The Board finds that building #2's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating buildings #1 and #3 were being equitably assessed.

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

*Shawn R. 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: May 20, 2011

*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.