



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

APPELLANT: Juan & Nila Machado  
DOCKET NO.: 06-28097.001-C-1  
PARCEL NO.: 14-08-106-015-0000

The parties of record before the Property Tax Appeal Board are Juan & Nila Machado, the appellant(s), by attorney Michael Griffin of 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:** \$ 41,325  
**IMPR.:** \$ 108,435  
**TOTAL:** \$ 149,760

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,750 square foot parcel improved with a one-story, class 5-17, 96-year-old, masonry constructed, commercial storefront building containing 3,750 square feet of building area and located in Lake View Township, Cook County.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellants submitted assessment information and descriptive data on three, class 5-17, commercial buildings located within the same market area as the subject. The improvements range in size from 1,800 to 5,125 square feet of building area and range in age from 29 to 128 years. The lots range in size from 3,750 to 14,300 square feet. The three suggested comparables have improvement assessments that range from \$13.00 to \$52.41 per square foot of building area. The subject's improvement assessment is \$108,435 or \$28.92 per square

foot of building area. In addition, the appellants submitted a one-page brief, a photograph of the subject, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the evidence presented, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$149,760, which reflects a market value of \$394,105 or \$105.09 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted descriptive information on seven properties that sold from November 1998 through March 2004 for prices that ranged from \$295,000 to \$1,050,000 or from \$89.39 to \$283.78 per square foot. The seven suggested comparables are improved with one-story, masonry constructed, commercial storefront buildings that range: in age from 38 to 89 years, in lot size from 3,123 to 12,502 square feet, in improvement size from 3,000 to 4,000 square feet of building area and located within the same commercial area as the subject.

At the hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on this analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The appellants provided evidence arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. The appellants submitted assessment information and descriptive data on three, class 5-17, commercial buildings located within the same market area as the subject. The Board finds these properties similar to the subject in location, design and classification. However, the Board also finds these properties to be significantly smaller or larger in size of building area as compared to the subject. In addition, the appellants' comparables two and three differ from the subject in age as well as lot size. After considering the differences in the appellants' suggested comparables when compared to the subject, the Board finds the

evidence is insufficient to effect a change in the subject's assessment.

The Board further finds the board of review's market analysis supports the subject's current assessment. The board submitted information on seven properties that sold for prices ranging from \$89.39 to \$283.78 per square foot. The subject's current assessment reflects a market value of \$105.09 per square foot which is supported by these sales.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject improvement was inequitably assessed by clear and convincing evidence and a reduction 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: October 28, 2009

*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.