



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

APPELLANT: Martha P. Cruz  
DOCKET NO.: 06-29959.001-R-1  
PARCEL NO.: 13-03-328-052-0000

The parties of record before the Property Tax Appeal Board are Martha P. Cruz, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC 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:** \$11,717  
**IMPR.:** \$33,047  
**TOTAL:** \$44,764

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,709 square foot parcel of land improved with a 43-year old, multi-level, masonry, single-family dwelling containing 1,434 square feet of living area, one and one-half baths, a fireplace, air conditioning and a partial, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within six blocks of the subject. The properties are described as multi-level, masonry or frame and masonry, single-family dwellings with one and one-half or two and one-half baths, air conditioning, a partial or full basement, and for two properties, a fireplace. The properties range: in age from 43 to 54 years; in size from 1,559 to 1,871 square feet of living area; and in improvement assessments from \$20.36 to \$21.40 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 improvement assessment of \$33,047 or \$23.05 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within one-quarter of a mile of the subject. The properties are described as multi-level, masonry, single-family dwellings with one and one-half or two and one-half baths, air conditioning for three properties, a fireplace for one property, and for all, a partial, finished basement. The properties range: in age from 47 to 49 years; in size from 1,439 to 1,527 square feet of living area; and in improvement assessment from \$26.25 to \$27.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney reiterated the position that the subject is inequitably assessed and argued that appellant's suggested comparable #3 has better amenities than the subject and is the same age, but has a lower improvement assessment. In addition, she argued that the subject's land was reduced by the assessor for the 2007 lien year which is within the same triennial cycle as the current year under appeal.

The board of review's representative acknowledged that the subject's land assessment was reduced by the assessor for 2007, but could not explain why.

After reviewing the record and considering the testimony, 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 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 parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #3 and the board of review's comparables the most similar to the subject in design, construction, size, amenities, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, multi-level, single-family dwellings located within the subject's neighborhood. The properties range: in age from 47 to 54 years; in size from 1,439 to 1,559 square feet of living area; and in improvement assessment from \$21.40 to \$27.83 per square foot of living area. In comparison, the subject's improvement assessment of \$23.05 per square foot of

living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size and/or construction. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

However, PTAB finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). Therefore, the PTAB finds that based upon the county assessor's 2007 land assessment reduction, it is appropriate to reduce the appellant's 2006 land assessment to \$11,717. Thereby, the PTAB finds that a reduction in the subject's assessment 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 M. Louie*

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: December 3, 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.