



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

APPELLANT: Armando Gonzalez
DOCKET NO.: 07-20966.001-R-1
PARCEL NO.: 16-21-215-024-0000

The parties of record before the Property Tax Appeal Board are Armando Gonzalez, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$ 3,152
IMPR.: \$ 28,405
TOTAL: \$ 31,557

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,031 square feet of land, which is improved with two improvements. Improvement #1 is a three-story, masonry, apartment building containing 3,850 square feet of living area. Improvement #1 includes four baths, and a full finished basement. Improvement #2 is a two-story, masonry, apartment building containing 1,800 square feet of living area. Improvement #2 contains two baths, and a full unfinished basement. The subject is located in Cicero Township, Cook County. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on six properties suggested as comparable to Improvement #1. These properties are described as two-story or three-story, masonry, apartment buildings that are from 86 to 102 years old, and contain from 2,980 to 4,689 square feet of living area. Additionally, the suggested comparables have from two and one-half to four baths, all of the properties have a two-car garage, and either a full unfinished basement, a partial unfinished basement, or a slab. These suggested comparables have improvement assessments ranging from \$4.49 to \$5.63 per square foot of living area. The appellant did not submit any

comparables for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of Improvement #1's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, masonry, apartment buildings that are from 80 to 98 years old, and contain from 2,240 to 2,440 square feet of living area. Additionally, the suggested comparables have two baths, three of the properties have a garage, ranging from a one-car to a two-car garage, and all of the properties have a full unfinished basement. These suggested comparables have improvement assessments ranging from \$6.39 to \$6.60 per square foot of living area, after replacing the comparables' 2008 improvement assessments with the 2007 improvement assessments. The board of review did not submit any evidence to support Improvement #2's assessment. The subject's total improvement assessment is \$5.53 per square foot of living area after taking into account the subject's total improvement assessment and dividing it by the sum of the square footages of both improvements. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Glenn Guttman, argued that the subject's improvement assessment is \$8.11 per square foot of living area. When asked by the Property Tax Appeal Board (the "Board") if he could clarify whether that improvement assessment per square foot should apply to both improvements, or just Improvement #1, Mr. Guttman responded that it should apply only to Improvement #1. Mr. Guttman also offered into evidence a sidwell map of the subject and the surrounding properties, which included the comparable properties submitted by both parties. The Board accepted this sidwell map into evidence without objection from the board of review.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b).

"[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

Initially, the Board finds that neither party provided evidence regarding Improvement #2. Therefore, the Board considers Improvement #2's assessment to not be at issue in this appeal, and Improvement #2's improvement assessment will remain at \$5.53 per square foot of living area.

The Board finds that Comparables #2, #3, and #4 submitted by the appellant were most similar to Improvement #1 in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$4.70 to \$4.94 per square foot of living area. The subject's improvement assessment of \$5.53 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and 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 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: December 21, 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.