



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

APPELLANT: Juan Barrera
DOCKET NO.: 07-21449.001-R-1
PARCEL NO.: 20-08-214-017-0000

The parties of record before the Property Tax Appeal Board are Juan Barrera, the appellant(s); 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: \$ 3,024
IMPR.: \$ 13,524
TOTAL: \$ 16,548

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,150 square foot parcel of land improved with a 113-year old, two-story, frame, multi-family dwelling containing 2,459 square feet of living area and three baths. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of these arguments, the appellant submitted descriptions and information on a total of four properties suggested as comparable and located within one mile of the subject. The properties are described as two or three-story, frame, multi-family dwellings with three or four baths, and, for one property, a full, partially finished basement. The properties range: in age from 102 to 124 years; in size from 1,440 to 2,760 square feet of living area; and in improvement assessment from \$5.55 to \$15.97 per square foot of living area. The appellant's grid indicates the properties sold between July 1987 and December

2007 for prices ranging from \$50,000 to \$310,000 or from \$20.83 to \$168.05 per square foot of living area, including land.

The appellant also included: colored photographs of the subject and the suggested comparables; an assessor's website printout and a multiple listing service advertisement for the sale of suggested comparable #1 showing a sale date of June 2005 and a sale price of \$134,000; an assessor's website printout and a multiple listing service advertisement for the sale of suggested comparable #2 showing a listing date of June 2006 and an asking price of \$249,900; an assessor's website printout and a multiple listing service advertisement for the sale of suggested comparable #3 showing a sale date of June 2006 and a sale price of \$242,000; and an assessor's website printout and a multiple listing service advertisement for the sale of suggested comparable #4 showing a listing date of April 2006 and an asking price of \$185,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$16,548 with an improvement assessment of \$13,524 or \$5.50 per square foot of living area was disclosed. This assessment reflects a market value of \$164,821 or \$67.02 per square foot of living area using the Illinois Department of Revenue's 2007 three year median level of assessment of 10.04% for Cook County Class 2 property. 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 the subject's neighborhood. The properties are described as two-story, frame, multi-family dwellings with two baths and, for one property, a full, unfinished basement. The properties range: in age from 113 to 123 years; in size from 2,340 to 2,604 square feet of living area; and in improvement assessment from \$6.03 to \$6.56 per square foot of living area. Two of these properties sold between August 2004 and December 2005 for \$125,000 and \$285,000, or \$48.00 and \$111.24 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 PTAB finds the appellant has not met this burden.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's

comparables #1, #2 and #4 and the board of review's comparables most similar to the subject in design, construction, size, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame, two or three-story, multi-family dwellings located in the subject's neighborhood. The properties range: in age from 102 to 123 years; in size from 2,324 to 2,760 square feet of living area; and in improvement assessment of \$5.55 and \$7.44 per square foot of living area. In comparison, the subject's improvement assessment of \$5.50 per square foot of living area is below the range of these comparables. The remaining comparables were given less weight due to disparities in size. 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant presented the sales of four properties. The PTAB finds both the appellant and the board presented sales information. The PTAB gives little weight to the multi-listing advertisement included by the appellant that provided listing information and not sales information and to the appellant's sale of comparable #4 and the board of review's sale of comparable #1 as the sale date is too far removed from the lien date. The PTAB also finds the appellant provided information on two sales for comparable #1 and will give weight to the sale information included in the multi-listing service document as the appellant failed to provide any information to support the other sale. The PTAB also gives little weight to the appellant's inclusion of listing a sale price for the subject on November 16, 2004 for \$150,000 as the appellant failed to provide any documentation to support this sale and the board of review's evidence does not include this sale in any of their documentation.

Therefore, the PTAB reviewed the four sales between June 2005 and January 2007 for prices ranging from \$134,000 to \$285,000, or from \$53.17 to \$168.05 per square foot of living area, including land. In comparison, the subject's assessment reflects a market value of \$67.02 per square foot of living area, including land, which is within the range of the comparables.

Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, 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.

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: February 18, 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.