



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

APPELLANT: Teresa Gamboa  
DOCKET NO.: 07-24979.001-R-1  
PARCEL NO.: 14-19-312-017-0000

The parties of record before the Property Tax Appeal Board are Teresa Gamboa, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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:** \$12,241  
**IMPR.:** \$33,787  
**TOTAL:** \$46,028

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property of 3,100 square feet of land area is improved with a 1.5-1.9-story multi-family dwelling of frame construction containing 1,653 square feet of living area with a full finished attic including living area. The dwelling is 108 years old and has two apartment units, one of which is in the full basement. Features include central air conditioning and two fireplaces. The property is located in Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment only. No dispute was raised concerning the subject's land assessment. The appellant submitted information on three comparable properties described as 1.5-1.9-story or 2-story frame or masonry multi-family dwellings that range in age from 84 to 111 years old. Each comparable has two apartment units. The comparable dwellings range in size from 2,146 to 2,268 square feet of living area. Each comparable has a full basement, two of which have an apartment in the basement and one of which is unfinished. One comparable also has a full finished attic. One comparable has two fireplaces and each comparable has a two-car garage. These

comparables have improvement assessments ranging from \$41,396 to \$46,627 or from \$19.13 to \$21.73 per square foot of living area. The subject's improvement assessment is \$40,444 or \$24.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$33,787 or \$20.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$52,685 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of 1.5-story frame multi-family dwellings that were 108 years old. The dwellings range in size from 2,187 to 2,268 square feet of living area. The comparables have either two or three apartment units. Features include full basements, two of which have an apartment and one of which is unfinished. Each comparable has a full attic, two of which are apartments and one of which has "living area." Each of the comparables has a garage ranging from 1-car to 2.5-car and one has central air conditioning. These properties have improvement assessments ranging from \$40,980 to \$43,696 or from \$18.08 to \$19.98 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 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds all of the comparables presented are larger than the subject building, but they are all similar to the subject in location, style, exterior construction, features, and/or age. These six comparables had improvement assessments that ranged from \$40,980 to \$46,627 or from \$18.08 to \$21.73 per square foot of living area. The subject's improvement assessment of \$40,444 or \$24.47 per square foot of living area is above the range established by all of the comparables on a per-square-foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject for size and age, the Board finds 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.

*Donald 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: February 24, 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.