



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

APPELLANT: Edward Villaflor
DOCKET NO.: 07-25842.001-R-1
PARCEL NO.: 14-20-120-008-0000

The parties of record before the Property Tax Appeal Board are Edward Villaflor, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. 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: \$20,177
IMPR: \$212,575
TOTAL: \$232,752

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1 year old, two-story, masonry, single-family dwelling containing 3,865 square feet of living area. The subject property is classified as a class 2-08 residential dwelling located in Chicago, Lake View Township, Cook County, Illinois under the Cook County Real Property Assessment Classification Ordinance. Features of the home include a full basement finished with a recreation room, central air conditioning four fireplaces and a 2.5-car garage.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on ten comparable properties with the same neighborhood code as the subject property. The comparables consist of "multi"-story masonry dwellings that range in age from 2 to 7 years old. The comparable dwellings range in size from 3,864 to 4,948 square feet of living area. Nine comparables have full basements, seven of which are finished with recreation rooms and one comparable has a partial basement finished with a recreation room. Each comparable has central air conditioning.

Eight comparables have from 2-car to 3-car garages. Seven comparables have from one to four fireplaces. The comparables have improvement assessments ranging from \$29.34 to \$34.78 per square foot of living area. The subject's improvement assessment is \$55.00 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 its final assessment of the subject totaling \$232,752 was disclosed. The board of review did not submit any equity comparable evidence in support of its assessed valuation of the subject property. The board of review did indicate the subject property sold in March 2006 for a price of \$2,850,000. The subject's assessment reflects a market value of \$2,318,247 using the 2007 three year average median level of assessments for class 2 property of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)).

Also attached to the board of review's data was a printout of 20 sales identified only by parcel number and entitled "Class 08 2+ story modern large res within neighborhood 73084 of Township Lake View." Two sales related to the subject property in May 2004 for \$684,000 and in March 2006 for \$2,850,000. The remaining 18 properties sold between May 1992 and December 2008 for prices ranging from \$148,000 to \$1,076,000. No other descriptive data was submitted for purposes of analyzing these properties.

Additionally attached to the board of review's data was a "Board of Review Analysis/Evidence Sheet" with two comparable sales of \$920,000 or \$55.59 per square foot of living area and \$148,000 or \$34.64 per square foot of living area that occurred in July 2004 and July 2006 respectively, described as 1 year old and containing 4,580 and 4,272 square feet of living area respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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 Board finds a reduction is not warranted.

The Board finds comparables #1, #2, #6, #7 and #9 submitted by the appellant dissimilar in size when compared to the subject and less weight was given to these properties. The Board finds comparables #3, #4, #5 and #10 submitted by the appellant dissimilar in age when compared to the subject and less weight was given to these properties. The Board finds comparable #8 submitted by the appellant sold in 2008 for \$1,750,000 or \$417.36 per square foot of living area, including land which is substantially lower when compared to the subject and less weight was given to this property. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

The Board finds the subject's assessment is supported by the reported March 2006 purchase price of \$2,850,000.

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.



Chairman



Member



Member



Member



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: June 22, 2012



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.