FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Philip Soto
DOCKET NO.: 07-29117.001-R-1
PARCEL NO.: 17-06-401-016-0000

The parties of record before the Property Tax Appeal Board are Philip Soto, the appellant, by attorney Thomas J. Thorson in Oak Park, 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:	$ 11,857
IMPR.:	$ 60,850
TOTAL:	$ 72,707

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a 116 year-old, three- story, 2,280 square foot, masonry constructed, multifamily dwelling that contains three apartment units and a full unfinished basement. Building #2 is a 1,440 square foot, two-story, single-family dwelling of masonry construction. It is 116 years old and has a full unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for building #1. Equity data was not submitted for building #2. The appellant submitted information on four suggested comparables located on the subject property's street. They consist of masonry multifamily dwellings that are either 116 or 128 years old. These comparables range in size from 2,254 to 2,800 square feet of living area. Two of the suggested comparables have a full unfinished basement and two have a finished basement with an apartment. Two of the comparables have a two-car detached garage. These properties have improvement assessments ranging from $42,375 to $48,853 or $16.02 to $19.14

per square foot of improvements. The appellant's evidence combined the improvement assessment for subject buildings #1 and #2 for a total improvement assessment of $60,850 or $26.69 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 combined final assessment for subject buildings #1 and #2 of $72,707 was disclosed. Subject building #1's improvement assessment was $37,483 or $16.44 per square foot of living area. Subject building #2's improvement assessment was $23,367 or 16.23 per square foot. The board of review presented descriptions and assessment information on four suggested comparable properties. They consist of two-story, masonry, multifamily dwellings that range in age from 93 to 118 years old and range in size from 2,400 to 2,500 square feet of living area. These properties have improvement assessments that range from $43,215 to $45,148 or $17.60 to $18.64 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 no 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 eight suggested comparables for building #1 for the Board's consideration. The Board finds the comparables submitted by both parties for building #1 were similar to the subject in style, age, size and location. These comparables had improvement assessments that ranged from $16.02 to $18.64 per square foot of living area. The subject's improvement assessment of $16.44 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the building #1's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the

basis if the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that building #1 and building #2 are 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.

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: October 21, 2011

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.