



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

APPELLANT: Sanchez 6902
DOCKET NO.: 07-29567.001-C-1
PARCEL NO.: 24-18-307-046-0000

The parties of record before the Property Tax Appeal Board are Sanchez 6902, the appellant(s), by attorney Aron L. Bornstein, of Law Offices of Aron L. Bornstein 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: \$16,549
IMPR.: \$34,288
TOTAL: \$50,837

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,700 square foot parcel of land improved with a 45-year old, one-story, masonry, commercial, storefront building. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant's evidence lists the subject as containing 2,500 square feet of building area. Included in the appellant's evidence, the assessor's website printout also lists the subject's size as 2,500 square feet of building area.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within five miles of the subject. The properties are described as one-story, masonry, commercial, storefront buildings. The properties range: in age from 4 to 47 years; in size from 6,000 to 8,331 square feet of living area; and in improvement assessments from \$5.47 to \$13.51 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 subject's improvement assessment of \$49,958 was disclosed. The board of review's evidence lists the subject as containing 2,538 square feet of building area. Included in its evidence, the property record card lists the subject as containing 2,538 square feet of building area along with a sketch of the subject's dimensions which support this size.

In support of the subject's assessment, the board of review submitted raw sales information on six properties suggested as comparable. The properties range in size from 1,628 to 3,750 square feet of building area and sold from May 2003 to November 2008 for prices ranging from \$108,400 to \$660,000 or from \$36.13 to \$300.00 per square foot of building area, including land. In addition, the board of review included a copy of the warranty deed for the sale of the subject in May 2005. The board also included copies of the warranty deed and a printout from the recorder of deeds showing the sale of the subject in November 2005 for \$305,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the board of review did not refute the subject's equity argument. The board of review's representative did not have any personal knowledge as to why the county listed two different square footage sizes for the subject property.

After reviewing the testimony 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 PTAB finds the best evidence of the subject's size to be the property record card which has a sketch of the subject's dimensions. Therefore, the PTAB finds the subject contains 2,538 square feet of building area which reflects an improvement assessment of \$19.68 per square foot of building area.

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 met this burden.

The appellant presented a total of four properties suggested as comparable to the subject. The PTAB finds comparables #1, #3 and #4 similar to the subject in age, but larger in size. The properties range: in age from 31 to 47 years; in size from 6,000 to 8,331 square feet of living area; and in improvement assessments from \$5.47 to \$13.51 per square foot of building

area. In comparison, the subject's improvement assessment of \$19.68 per square foot of building area is above the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the 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: November 30, 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.