



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

APPELLANT: Indalecio Olvera
DOCKET NO.: 07-30904.001-R-1
PARCEL NO.: 19-12-308-007-0000

The parties of record before the Property Tax Appeal Board are Indalecio Olvera, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in 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: \$ 3,749
IMPR: \$ 22,598
TOTAL: \$ 26,347

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,125 square foot parcel of land improved with a two-story, 80-year old, masonry, mixed-use building. Features of the building include 2,250 square feet of building area, a partial basement and a two-car garage. The building reflects a commercial unit on the first floor with a residential unit on the second floor. The property is located in Lake Township.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket #06-25114-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$17,710 based on the evidence submitted by the parties. However, there was no evidence in the 2006 decision to reflect that the subject was an owner-occupied residence. The appellant's attorney asserted that 2006 and 2007 were within the same general assessment period for residential property. Beyond submitting a copy of the 2006 PTAB decision, the appellant failed to proffer any evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$26,347 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

In addition, the board of review submitted a legal argument asserting that this subject property was not an owner-occupied residence. In support of this assertion, the board of review argued that the taxpayer at issue identified on the 2007 PTAB pleadings a residence at a street address in Hickory Hills, whereas the subject property is located on Kedzie Avenue in Chicago. Further, the board submitted copies of property characteristic printouts reflecting that Indalecio Olvera was the taxpayer of record for both of the aforementioned properties, while also submitting documentation from the Cook County Assessor's office indicating that both properties were accorded homeowner's exemptions. Moreover, the board of review submitted copies of documentation from the Cook County Recorder of Deeds office indicating that the subject property was purchased by this taxpayer-appellant in May, 2009, while the single-family dwelling located in Hickory Hills was solely purchased in November, 2011, by this same taxpayer-appellant.

Therefore, the board of review's pleadings asserted that the appellant had not met the burden of proving that the subject property was an owner-occupied residence pursuant to Section 16-185 of the Property Tax Code.

Furthermore, the PTAB forwarded the board of review's evidence to the appellant in this matter on February 3, 2012 with a cover letter indicating that the appellant was accorded 30 days from the postmark date of this evidence within which time to submit rebuttal evidence. The record reflects that the appellant submitted no further evidence.

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. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2006 assessment. However, the record is devoid of any evidence supporting that this subject property is an owner-occupied dwelling. Moreover, the appellant failed to submit any further evidence substantiating the assertion that the subject property warranted a reduction or evidence rebutting the board of review's assertions that the aforementioned section of the Property Tax Code was inapplicable to this subject property.

Furthermore, the board of review submitted descriptive and assessment data regarding four equity comparables. The PTAB finds that these comparables were similar to the subject and support the subject property's 2007 assessment.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: May 18, 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.