



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

APPELLANT: Ruth Garcia  
DOCKET NO.: 08-20479.001-R-1  
PARCEL NO.: 11-30-206-031-1006

The parties of record before the Property Tax Appeal Board are Ruth Garcia, the appellant; 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:** \$ 2,126  
**IMPR.:** \$ 26,399  
**TOTAL:** \$ 28,525

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a condominium located within a multi-story, 78-year old, masonry, multi-family building. The improvement contains 1,500 square feet of living area. The appellant's appeal is based on unequal treatment in the assessment process.

As to the equity argument, the appellant submitted assessment data, descriptions, and photographs of the subject condominium and four other suggested comparable condominiums located outside of the subject's building. The units each contain 1,500 square feet of living area. They range in age from 47 to 81 years and in improvement assessments from \$7.54 to \$15.50 per square foot of living area. The subject contains an improvement assessment of \$17.60 per square foot and a 20.233% of ownership in the subject's building. 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 final assessment of \$28,525 was disclosed.

In support of the subject's market value, a one-page, market analysis was submitted. The analysis indicated that sales of two residential units from 2005 through 2007 were considered reflecting a value of \$510,000 and deducting 2% for personal property indicated a total adjusted consideration of \$499,800. The percentage interest of the units sold was 35.802% reflecting a full value of \$1,396,011 multiplied by the subject's ownership percentage of 20.233% indicating a value for the subject of \$282,455. In support of this analysis, a second page of assessment data was submitted reflecting all nine condominium units within the subject's building. The document reflected the assigned percentage of ownership for each unit which varied from 2.1180% to 23.422%. 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 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 not met this burden and that a reduction is not warranted.

As to the equity argument, the PTAB accords the comparables submitted by the appellant diminished weight due to their location outside of the subject's condominium building. Further inhibiting comparability is the absence of the applicable ownership percentage in the common elements attributable to each suggested condominium.

Further, the PTAB accorded diminished weight to the board of review's market analysis due to a lack of explanation of the methodology used therein relating to distinctly owned single-family condominiums.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and that a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: April 22, 2011

*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.