



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

APPELLANT: Jacob Camacho
DOCKET NO.: 08-21554.001-R-1
PARCEL NO.: 16-32-205-016-0000

The parties of record before the Property Tax Appeal Board are Jacob Camacho, the appellant; 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: \$5,017
IMPR.: \$20,514
TOTAL: \$25,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story multi-family masonry dwelling containing 2,600 square feet of living area. The building contains two rental units and is approximately 46 years of age. Features include a full finished basement, central air conditioning and a two-car garage.

The appellant submitted evidence before Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this argument, the appellant submitted assessment information for three suggested comparables. The comparables consist of two-story masonry or frame and masonry multi-family dwellings that range in size from 2,507 to 3,361 square feet of living area. The comparables range in age from 44 to 63 years old. Two comparables have partial finished basements and the foundation type for one comparable was not disclosed. Two of the comparables have two-car detached garages. The comparables have improvement assessments ranging from \$19,780 to \$21,910 or from \$6.52 to \$7.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,226 or \$7.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,313 was disclosed. The board of review submitted no evidence to support the subject's assessed valuation.

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 Board finds the appellant has met this burden.

The appellant presented assessment data on three suggested comparables for the Board's consideration. They have improvement assessments ranging from \$19,780 to \$21,910 or from \$6.52 to \$7.89 per square foot of living area. The board of review submitted no evidence to support its assessment of the subject property. The Board gave less weight to the appellant's comparable #2 due to its dissimilar exterior construction and larger size. The Board finds the remaining two comparables to be more similar to the subject in location, age, size, exterior construction and features. These comparables have improvement assessments of \$19,780 and \$20,076 or \$6.62 and \$7.89 per square foot of living area. The subject's improvement assessment of \$23,296 or \$9.20 per square foot of living area is higher than the most similar comparables in this record. Based on this analysis, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported.

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

Mario Morris

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: June 24, 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.