



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

APPELLANT: Philip Soto
DOCKET NO.: 08-23106.001-R-1
PARCEL NO.: 14-30-223-147-0000

The parties of record before the Property Tax Appeal Board are Philip Soto, 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: \$18,500
IMPR: \$167,168
TOTAL: \$185,668**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-story dwelling of masonry construction containing 3,766 square feet of living area. The dwelling is 1 year old. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces and a 3-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 2 or 3-story masonry dwellings that range in age from 1 to 3 years old. The comparable dwellings range in size from 3,120 to 3,429 square feet of living area¹. All comparables feature full finished basements, central air conditioning and 1, 2 or 3 fireplaces. Three comparables feature 2-car garages. The comparables have improvement assessments ranging from \$10.68 to \$41.38 per square foot of living area. The subject's improvement assessment is \$44.39 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 final assessment was disclosed. The board of review presented descriptions and assessment

¹ The property details sheets submitted in evidence by the appellant indicate the land and improvement sizes are reversed in the appellant's grid analysis.

information on two comparable properties² consisting of 3-story masonry dwellings either 1 or 3 years old and located in the same block as the subject. The dwellings contain either 3,435 or 3,629 square foot of living area. Both have full basements, one of which is finished. Both comparables feature central air conditioning, 2 fireplaces and 2 or 3-car garages. These properties have improvement assessments of \$44.24 and \$48.54 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 a reduction in the subject's assessment is not 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.

Initially the Board finds there may be a discrepancy in the subject's size between the appellant and the board of review although this may be due to the appellant reversing the land and building size in the grid analysis. The appellant claims the dwelling contains 3,125 square feet of living area and the lot contains 3,766 square foot of land area. The board of review claims the lot is 3,125 square feet in size and the dwelling contains 3,766 square feet of living area. The property details sheet submitted in evidence by the appellant supports the board of review's lot and improvement sizes, as does the property record card submitted by the board of review. The lot size reported by the board of review is consistent with other lots on Wolfram Street used as comparables by both parties. Therefore the Board finds best evidence of lot size in the record is the property record card and the property details sheet. The Board finds the correct lot size is 3,125 square feet of land area and the correct size of the dwelling is 3,766 square feet of living area.

In calculating the improvement assessment for the subject and three of the comparables the appellant used the square footage of the land rather than the square footage of the improvement. The appellant's comparables #1 and #2 were significantly smaller than the subject and comparable #1 was a 2-story dwelling. Therefore, these two comparables received less weight in the Board's analysis. The Board also finds the improvement assessment of appellant's comparable #4 of \$10.68 per square foot of living area is significantly below that of all comparables in the record. The Board finds this to be an outlier and gives it little

² The board of review's comparable #1 and #3 were the same property.

weight. The Board finds comparables #3 and #4 submitted by the appellant and both comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$41.38 to \$48.54 per square foot of living area. The subject's improvement assessment of \$44.39 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 subject's improvement assessment is equitable and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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.