



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

APPELLANT: David Suarez
DOCKET NO.: 08-25276.001-R-1
PARCEL NO.: 13-15-302-007-0000

The parties of record before the Property Tax Appeal Board are David Suarez, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C. 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: \$8,343
IMPR.: \$43,383
TOTAL: \$51,726

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story mixed-use building of masonry construction containing 4,096 square feet of building area. The building was 91 years old. Features of the improvements include a partial unfinished basement and a two-car garage. The building contains two units; a retail store and an apartment unit. The property has a 3,209 square foot site and is located in Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as mixed-use buildings of masonry construction that ranged in size from 4,819 to 6,152 square feet of building area. The buildings ranged in age from 79 to 92 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial basement and full unfinished attics. One of the comparables has a 1.5-car garage; and a second comparable has a 3.5-car garage. The comparables have improvement assessments ranging from \$20,713 to \$32,328 or from \$3.37 to \$6.71 per square foot of building area. The subject's improvement assessment is \$43,383 or \$10.59 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,849 or \$5.09 per square of building area.

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 information on four comparable properties improved with two-story mixed-use buildings of masonry construction that range in size from 2,555 to 3,740 square feet of building area. The buildings ranged in age from 77 to 103 years old. Each has the same neighborhood code as the subject property. The comparables had full or partial unfinished basements. These properties have improvement assessments ranging from \$36,352 to \$40,148 or from \$9.72 to \$15.55 per square foot of building 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of seven comparables for the Board's consideration. The Board finds neither party submitted comparables that were particularly similar to the subject in age, size and features. The appellant submitted three comparables that were all significantly larger in building size than the subject property. The comparables ranged from 4,819 to 6,152 square feet of building area, or between 18% and 50% larger than the subject property. The comparables submitted by the board of review were significantly smaller than the subject property. Three of the comparables were between 36% and 38% smaller than the subject. In addition, three of board's comparables were newer than the subject and none of the four had a garage. The Board finds both parties submitted comparables with improvement assessments ranging from \$3.37 to \$15.55 per square foot of living area. The subject's improvement assessment of \$10.59 per square foot of living area is within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds that a reduction in the subject's assessment is not justified.

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

Mark Morris

Member

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 21, 2013

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.