



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

APPELLANT: Manuel Martinez
DOCKET NO.: 08-30654.001-C-1
PARCEL NO.: 16-26-224-041-0000

The parties of record before the Property Tax Appeal Board are Manuel Martinez, the appellant, by attorney Howard W. Melton of Howard W. Melton and Associates, Chicago; 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: \$14,926
IMPR.: \$17,374
TOTAL: \$32,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story commercial building of brick construction that contains 3,542 square feet of building area. The building is described as being older and has been divided into three retail units. The property has a 3,741 square foot site and is located in Chicago, West Chicago Township, Cook County. The property is classified as a Class 5A commercial property and is to be assessed at 38% of market value under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant contends overvaluation as the basis of the appeal with respect to the assessment for the 2008 tax year. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$85,000 as of January 1, 2006. The appellant also referenced the fact the subject property was the subject matter of an appeal the prior tax year under Docket No. 07-28920.001-C-1 in which the Property Tax Appeal Board issued a decision reducing the assessment to \$32,300. The appellant also indicated the subject property had an assessment for the 2008 tax year of \$84,300, which reflects a market value of \$221,842 using the Ordinance level of assessments

for Class 5A property of 38%. Based on this evidence the appellant requested the subject's assessment be reduced to \$32,300.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the appraisal of the subject property submitted by the appellant. The appraised value is less than the market value reflected by the subject's assessment. Furthermore, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) the Board takes notice that it issued a decision for the 2007 tax year reducing the subject's assessment to \$32,300 and that the 2007 and 2008 tax years are within the same general assessment period for West Chicago Township. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

[Signature]

Member

Member

[Signature]

Member

[Signature]

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 24, 2013

[Signature]

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.