



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

APPELLANT: Hector Velazquez
DOCKET NO.: 09-20027.001-R-1
PARCEL NO.: 16-20-209-025-0000

The parties of record before the Property Tax Appeal Board are Hector Velazquez, 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: \$ 2,933
IMPR.: \$ 12,187
TOTAL: \$ 15,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,190 square foot parcel improved with a 95-year-old, one-story, single-family dwelling of masonry construction located in Cicero Township, Cook County. Features of the residence include one full bathroom, a full-finished basement, central air-conditioning and a two-car detached garage. The appellant's petition suggests the subject dwelling contains 805 square feet of living area, however, the appellant failed to provide any evidence in support of this claim. The board of review's documents indicates the subject contains 949 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. Based on the appellant's documents, the eight suggested comparables consist of one or one and one-half story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 735 to 903 square feet of living

area and range in age from 85 to 100 years old. The comparables contain one, one and one-half or two full bathrooms. Five comparables have a full-finished or unfinished basement, one comparable contains central air-conditioning and six comparables have a one-car or two-car detached garage. The improvement assessments range from \$4.97 to \$14.87 per square foot of living area. The eight suggested land comparables range in size from 3,050 to 4,284 square feet and have land assessments of \$0.70 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$15,120. The subject's land assessment is \$2,933 or \$0.70 per square foot of land area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 875 to 999 square feet of living area and range in age from 92 to 95 years old. The comparables contain one or two full bathrooms, a full-finished or unfinished basement and a two-car detached garage. The improvement assessments range from \$14.82 to \$15.42 per square foot of living area. The four suggested land comparables range in size from 3,717 to 4,289 square feet and have land assessments of \$0.70 per square foot. Based on the evidence presented, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 949 square feet of living area. The subject's improvement assessment is \$12,187 or \$12.84 per square foot of living area, based on 949 square feet.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in

improvement size, amenities, age, design and location and have improvement assessments ranging from \$14.82 to \$15.42 per square foot of living area. The subject's per square foot improvement assessment of \$12.84, based on 949 square feet, falls below the range established by these properties. The Board finds the appellant's comparables less similar overall to the subject in improvement size and/or amenities and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the twelve land comparables submitted by both parties to be similar to the subject in size and location. These properties range in size from 3,050 to 4,289 square feet with land assessments of \$0.70 per square foot. The subject's per square foot land assessment of \$0.70 indicates the subject is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 2012

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.