



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

APPELLANT: Gloria Ortiz  
DOCKET NO.: 09-23234.001-R-1 through 09-23234.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gloria Ortiz, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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:

| <b>DOCKET NO</b> | <b>PARCEL NUMBER</b> | <b>LAND</b> | <b>IMPRVMT</b> | <b>TOTAL</b> |
|------------------|----------------------|-------------|----------------|--------------|
| 09-23234.001-R-1 | 14-20-419-074-1001   | 5,626       | 36,388         | \$42,014     |
| 09-23234.002-R-1 | 14-20-419-074-1002   | 5,624       | 36,377         | \$42,001     |
| 09-23234.003-R-1 | 14-20-419-074-1003   | 5,624       | 36,377         | \$42,001     |

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is 111 years old, and consists of a three-story mixed-use building of masonry construction containing three condominium units. The building contains 4,950 square

feet. Each unit had its own property index number (PIN). The first floor unit (PIN 1001) is utilized as a restaurant. The second and third floor units (PINs 1002 & 1003) are residential apartments. The entire subject property has a 3,125 square foot site and is located in Lake View Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the entire subject property containing three condominium units had a market value of \$650,000 as of January 1, 2009. The appraisal report disclosed the first floor unit is a restaurant, and the residential apartment units on the second and third floors are rented to tenants. Five comparables were used for the sales approach. Each comparable was a mixed-use building containing first-floor commercial usage and residential upper floors. However, only comparable #5 was a condominium building which contained four units, each with its own PIN. Each of the other four mixed-use sale comparables was for a building with one PIN, although each building contained multiple units utilized for commercial and residential purposes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,016. The subject's assessment reflects a market value of \$1,415,910 or \$286.04 per square foot of building area including land, when using the size of 4,950 square feet and when applying the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted its Notes on Appeal with a statement that the board of review only takes into consideration recent sales from the three years immediately preceding the tax lien year in question. The board of review further stated that since there were no such recent sales in the subject property, it could not determine an assessed value.

#### **Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the conclusions and opinions offered by the appraiser. The appellant did not submit a sufficient number of comparables for mixed-use condominium buildings to establish a range. The appraisal report contained only one mixed-use condominium building. The remaining four comparables were for mixed-use non-condominium buildings.

Based on this record, the Board finds the subject's assessment is reflective of market value and 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.

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Chairman



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Member



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Member

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Member



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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 22, 2015



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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.