



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

APPELLANT: Herbert Garcia  
DOCKET NO.: 09-24926.001-R-1  
PARCEL NO.: 13-34-117-028-0000

The parties of record before the Property Tax Appeal Board are Herbert Garcia, 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:** \$ 5,040  
**IMPR:** \$ 14,802  
**TOTAL:** \$ 19,842

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,150 square foot parcel of land improved with a 122-year old, one-story, masonry, single-family dwelling containing 880 square feet of living area. Amenities include a full, unfinished basement, two full baths, two bedrooms, and a detached two-car garage.

The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for nine suggested comparables located within the subject's neighborhood. The properties are improved with a frame, one-story, single-family dwelling. Features include one full bath, a full, unfinished basement for two comparables, and a detached one or one and one-half car garage for four comparables. They range: in age from 89 to 128 years; in size from 540 to 777 square feet of living area; and in improvement assessment from \$17.78 to \$24.90 per square foot.

The subject's improvement assessment is \$16.82 per square foot of living area.

In support of the market value argument, the appellant submitted an internet report authored by Zillow.com. The report contains one page of data listing the subject's "zestimate" at \$137,000 as of August 2, 2010. Based on this evidence, the appellant requested reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$19,842. This assessment reflects a total market value of \$222,944 or \$253.35 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's neighborhood, one of which is located within one-quarter mile of the subject. The properties are improved with a one-story, frame, single-family dwelling with one full bath and two or three bedrooms. They range: in age from 99 to 106 years; in size from 872 to 960 square feet of living area; and in improvement assessment from \$17.96 to \$18.52 per square foot of living area. The properties include a full, unfinished basement and a one or two car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

First, 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 data, the Board finds that the appellant has not met this burden.

The Board finds that all thirteen of the comparables submitted by the appellant and the board of review are similar to the subject. They are all one-story, frame single family dwellings with one full bath, located in the subject's neighborhood. These comparables range in improvement assessment from \$17.78 to \$24.90 per square foot of living area. The subject's improvement assessment at \$16.82 per square foot is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the appellant failed to submit sufficient evidence to show the subject was overvalued. The Board finds the appellant's evidence lacks: the name of the individual who authored the zillow report; the experience of this individual; any indication of whether the subject was inspected; any evidence of comparables sales used in establishing the subject's value; any adjustments made to these sales; and the reasoning for these adjustments. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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

*Mario Morris*

Member

*J. R.*

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 22, 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.