



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

APPELLANT: Juan Hernandez  
DOCKET NO.: 09-25999.001-R-1  
PARCEL NO.: 19-33-103-056-0000

The parties of record before the Property Tax Appeal Board are Juan Hernandez, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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:** \$ 3,391  
**IMPR.:** \$ 24,212  
**TOTAL:** \$ 27,603

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a multi-level dwelling of frame and masonry construction. The dwelling is approximately eleven years old and contains 1,441 square feet of living area. Features of the home include a partial finished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is located in Burbank, Stickney Township, Cook County.

When completing section 2d of the residential appeal form, the appellant checked the box indicating the appeal was being based on comparable sales. However, no comparable sales were listed in section V of the residential appeal form. Instead, the appellant provided equity evidence in section V's grid analysis. In support of the inequity argument, the appellant submitted information on four suggested comparable properties described as multi-level dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and three comparables are located in the same block as the subject property. The comparable dwellings are either three or ten years old and contain from 1,807 to 1,884 square feet of living area. Each comparable has central air conditioning, a fireplace, and a garage; however, the appellant did not provide any information in

this appeal regarding the comparables' foundations.<sup>1</sup> The comparables' improvement assessments range from \$21,239 to \$24,021. On a per square foot basis, the comparables' improvement assessments are either \$11.76 or \$12.75 per square foot of living area. The subject's improvement assessment is \$24,212 or \$16.81 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,373 or \$12.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$27,603 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of multi-level dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from three to eighteen years old and contain from 1,443 to 1,552 square feet of living area. Each comparable has a partial finished basement, central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$26,271 to \$30,234 or from \$17.40 to \$19.48 per square foot of living 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 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 assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The Board finds that the appellant did not provide any information regarding comparable #4's foundation. This comparable also differed from the subject in exterior construction and received reduced weight in the Board's analysis. The remaining seven comparables were multi-level dwellings with frame and masonry construction and partial finished basements like the subject, and they were also similar in varying degrees to the subject in location, size, and age. The Board finds that

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<sup>1</sup> The Board takes notice that in a previous appeal under docket number 08-28393.001-R-1, the appellant submitted property characteristic sheets for comparables #1 through #3 in the current appeal. Each of these comparables has a partial finished basement. Comparable #4 was not used as a comparable in the prior appeal, and no information was provided regarding its foundation in the current appeal.

the appellant's comparables #1 through #3 were most similar to the subject in location, and the board of review comparables were most similar to the subject in size. Moreover, the appellant's comparables and the board of review comparable #2 were the same age as the subject, and board of review comparable #3 was close to the subject in age. Due to their similarities to the subject, the appellant's comparables #1 through #3 and the board of review comparables received the most weight in the Board's analysis. These seven comparables had improvement assessments that ranged from \$23,881 to \$30,234 or from \$12.75 to \$19.48 per square foot of living area. The subject's improvement assessment of \$24,212 or \$16.81 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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

*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: August 23, 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.