



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

APPELLANT: Luis Martinez  
DOCKET NO.: 09-29030.001-C-1  
PARCEL NO.: 13-25-321-015-0000

The parties of record before the Property Tax Appeal Board are Luis Martinez, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$ 20,213  
**IMPR.:** \$ 43,161  
**TOTAL:** \$ 63,374

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 consists of a one-story restaurant/commercial building. The building was constructed in 1906. The property is located in Chicago, West Chicago Township, Cook County.

The appellant argued unequal treatment in the assessment process of the subject's improvement as the basis of this appeal. Specifically, the appellant argued that the subject's size is not accurately reflected in its assessed value. The appellant argued

that the subject contains 4,756 square feet of building area and situated on a 4,756 square foot parcel of land. In support, the appellant submitted a copy of the plat of survey and picture of the subject. The survey indicates that the land measures 40x118.90 or 4,756 square feet of land and includes the property ID number. In addition, the survey indicates that the improvement is a one-story building that covers the entire land site.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,900. The subject property has an improvement assessment of \$73,383 or \$9.08 per square foot of building area and a land assessment of \$45,517 or \$4.25 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted seven sale comparables and building record cards. In addition, the board of review submitted an aerial photograph of the subject showing that it contains a one-story building.

At hearing, the appellant's attorney, Ms. Edward Larkin, stated that the subject is a one-story restaurant building that covers the entire land site. In support, Mr. Larkin reviewed a copy of the survey and photograph that was previously submitted into evidence. In addition, Mr. Larkin stated that he has personally viewed the subject and that it is a one-story building per the survey and photographs.

The board of review analyst, Ms. Lena Henderson, argued that the subject contained two improvements per the board's evidence and reviewed the aerial photographs previously submitted into evidence.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

As to the subject's size, the Board finds that the appellant did submit sufficient evidence to show the county has incorrectly listed the subject's size. The Board finds that per the appellant's survey and photographs, the subject contains 4,756 square feet of building area and is situated on a 4,756 square foot parcel of land. Therefore, the subject's improvement and

land assessment based on 8,085 square feet of building area and a 10,710 square foot site shall be reduced to \$43,165 and \$20,213, respectively, to reflect the correct land square footage of 4,756 and improvement square footage of 4,756. Board finds that the subject's improvement and land assessment is not equitable, and a reduction in the subject's assessment 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

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Louis*

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: February 20, 2015

*[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.