



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

APPELLANT: Betty Martinez
DOCKET NO.: 09-33928.001-R-1
PARCEL NO.: 15-03-106-043-0000

The parties of record before the Property Tax Appeal Board are Betty Martinez, the appellant, by attorney Richard Shapiro in Evanston, 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: \$2,343
IMPR.: \$33,553
TOTAL: \$35,896**

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 improved with a masonry building that is 54 years old. Both parties agree that the building is one-story and has 1,013 square feet of living area.¹ Features include a crawl-space foundation and a two-car garage. The subject property has a 3,605 square foot site and is located in Melrose

¹ Both parties submitted the same photographic evidence which indicates that the subject is now a two-story building and appears to be mixed-use.

Park, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal and submitted information on five equity comparables in support of this argument. The appellant claims that the subject's improvement assessment for the 2009 tax year is \$33,553 or \$33.12 per square foot of living area. Based on the evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,439 or \$18.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,896 (\$2,343 for land and \$33,553 for the improvement). The board of review claims a portion of the subject's assessment is attributable to a home improvement (i.e., \$12,960). The board of review further claims that the subject's 2009 improvement assessment prior to considering the home improvement is \$20,593 or \$20.33 per square foot of living area. The board of review provided a copy of a building permit for a two-story addition to the subject property. The board of review's submission indicated the home improvement had a depreciated value of \$204,600. After deducting \$75,000 for the home improvement exemption, the two-story addition was assessed at \$12,960.² In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The calculations are as follows: \$204,600 - \$75,000 = \$129,600 x 10% = \$12,960.

The subject's 2009 improvement assessment is at issue in this appeal. The appellant argues that the subject's improvement assessment is \$33,553 or \$33.12 per square foot of living area. The appellant did not submit a copy of the board of review's final decision regarding the subject's 2009 assessed valuation or any other documentation in support of this claim. The board of review claims that the subject's 2009 improvement assessment of \$33,553 includes an assessment of \$12,960 for a two-story addition. According to the board of review, the subject's 2009 improvement assessment prior to considering the addition is \$20,593 or \$20.33 per square foot of living area. The board of review provided the subject's 2009 assessment information that included support of its claim regarding a home improvement exemption.

The Board finds the nine comparables submitted by the parties were similar to the subject in varying degrees. These comparables had improvement assessments that ranged from \$12.25 to \$21.66 per square foot of living area. The subject's improvement assessment of \$33,553 or \$33.12 per square foot of living area falls above the range established by these comparables. The Board finds this record indicates the subject improvement has a recently constructed addition making the dwelling, arguably, superior to the comparables. Thus the subject's improvement assessment of \$33,553 or \$33.12 per square foot of living area is above the range established by all the comparables but is justifiable due to the new addition. Moreover, deducting the assessment attributable to the addition (i.e., \$12,960) results in an improvement assessment of \$20,593 or \$20.33 per square foot of living area, which is within the range established by the 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 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.