



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

APPELLANT: Erik Salazar  
DOCKET NO.: 10-21357.001-R-1  
PARCEL NO.: 16-30-219-008-0000

The parties of record before the Property Tax Appeal Board are Erik Salazar, 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:** \$ 3,100  
**IMPR:** \$ 18,422  
**TOTAL:** \$ 21,522

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,875 square feet of land improved with an 83-year old, one-story, masonry, single-family dwelling. The improvement contains two full baths, a full basement, and a two-car garage.

The appellant raised three arguments: first, that the size of the subject's improvement was incorrect; second, there was unequal treatment in the assessment process of the subject's improvement; and lastly, that the market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the initial argument, the appellant's grid sheet reflected that the subject's building contained 1,200 square feet of living area. In contrast, the board of review asserted that the subject's improvement contained 1,314 square feet and in support thereof submitted a copy of the subject's property characteristic printouts.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables as well as photographs for these properties located within a two mile radius of the subject. They are improved with a one-story,

single-family dwelling of masonry exterior construction. They ranged: in age from 77 to 92 years; in improvement size from 1,200 to 1,512 square feet of living area; and in improvement assessments from \$6.53 to \$14.61 per square foot. In comparison, the subject's improvement assessment is \$16.56 per square foot based upon 1,210 square feet of living area. The properties also include amenities such as a full basement and garage area.

In support of the market value argument, the appellant submitted sales data on the aforementioned suggested comparables. The grid analysis reflected that the aforementioned properties sold from August, 2010, to May, 2011, for prices that ranged from \$93,000 to \$136,500 or from \$64.15 to \$93.75 per square foot of living area, after correcting the calculation errors. The grid also indicated that the subject sold in December, 2009, for a price of \$137,000 or \$113.22 per square foot of living area based upon 1,210 square feet, after correcting the calculation error. In support of this sale, the appellant submitted a copy of the subject's settlement statement as well as information on the appeal petition. The appellant stated on the petition that the subject was purchased from a bank; that the transfer was not between related parties; that the property had been advertised for sale on the open market; and that the property was purchase in settlement of an installment contract. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$21,522. The subject's assessment reflects a market value of \$213,089 or \$162.17 per square foot based upon 1,314 square feet of living area with the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2010 of 10.10% for class 2, residential property.

The board of review submitted descriptive and assessment data relating to three suggested comparables located within one-quarter mile's distance from the subject. The properties are improved with a one-story, masonry, single-family dwelling, each with two bathrooms therein. They ranged: in age from 78 to 96 years; in improvement size from 1,246 to 1,294 square feet of living area; and in improvement assessments from \$11.79 to \$15.30 per square foot. The properties include a full basement and garage area. 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.

As an ancillary issue, the Board finds that the best evidence of the subject's improvement size was submitted by the board of review; therefore, the improvement contains 1,314 square feet of living area.

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.

Upon due consideration of the evidence submitted by the parties, the Board finds that the board of review's comparables #1 through #3 are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables, which range in improvement assessments from \$11.79 to \$15.30 per square foot of living area. The subject's improvement assessment at \$14.02 per square foot is within the range established by these comparables.

The Board accorded diminished weight to the appellant's properties due to the disparity in improvement age and/or size. Therefore, as to this issue, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment is not warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant's argument that the subject's assessment is excessive when compared to other sale properties' unconvincing and not supported by the evidence in the record. The appellant's evidence disclosed that the subject was purchased in settlement of an installment contract, which rebuts the arm's length nature of this transaction. Therefore, the Board accorded this argument no weight.

Further, the Board accorded diminished weight to the appellant's unadjusted, raw sales data relating to three sale properties. The appellant did not submit documentation reflecting any details of these sales and/or whether these properties sold in an arm's length transaction.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was overvalued by a preponderance of the evidence and that a reduction 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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

Member

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: March 22, 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.