



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

APPELLANT: Joseph Cabrera
DOCKET NO.: 10-26153.001-R-1
PARCEL NO.: 13-04-105-022-0000

The parties of record before the Property Tax Appeal Board are Joseph Cabrera, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. in Chicago; 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: \$7,000
IMPR.: \$44,884
TOTAL: \$51,884**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately 71 years old and contains 1,443 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a one-car garage. The subject property is classified as a class 2-05 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Jefferson Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as dwellings with masonry or frame and masonry construction. The appellant did not provide the comparables' story height; however, based on photographic evidence provided by the appellant, the comparables appear to be two-story in height. All of the comparables have the same assigned classification and neighborhood codes as the subject. Three of the comparables are located in the same block as the subject, and the remaining comparable is located one block from the subject. The comparable dwellings are 68 or 69 years old and contain from 1,532 to 2,001 square feet of living area.

¹ Class 2-05 is for two or more story residences, over 62 years, up to 2,200 sq. ft.

Three comparables have central air conditioning and one or two fireplaces; however, the appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$41,187 to \$54,337 or from \$24.78 to \$27.15 per square foot of living area. The subject's improvement assessment is \$44,884 or \$31.10 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,720 or \$26.14 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 \$51,884 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject and they are located one-quarter mile from the subject. The dwellings are from 68 to 71 years old and contain from 1,380 to 1,445 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each comparable has a one-car garage and a full basement, two of which are finished. Three comparables have central air conditioning, and three comparables have a fireplace. These properties have improvement assessments ranging from \$44,271 to \$47,427 or from \$31.76 to \$32.82 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 appellant's comparables #1, #3, and #4 had considerably more living area than the subject and received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were very similar to the subject in all respects and all of the board of review's comparables had full basements like the subject. Although the appellant did not provide information concerning his comparables' foundations, the Board finds that the appellant's comparable #2 was very similar to the subject in design, living area, age and was located in the same block as the subject. Due

to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$41,187 to \$47,427 or from \$26.88 to \$32.82 per square foot of living area. The subject's improvement assessment of \$44,884 or \$31.10 per square foot of living area falls within the range established by the most similar comparables. The board of review's comparable #3 was described as being of deluxe quality, while the subject was described as being of average quality. The superior attribute of deluxe quality helps to explain why this comparable had a higher improvement assessment than the subject on a per square foot basis. Therefore, 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.

Ronald 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: October 18, 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.