



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

APPELLANT: Charles Pastors
DOCKET NO.: 11-24570.001-R-1
PARCEL NO.: 16-06-418-019-0000

The parties of record before the Property Tax Appeal Board are Charles Pastors, the appellant(s); 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: \$8,479
IMPR.: \$37,432
TOTAL: \$45,911

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,976 square foot parcel of land improved with a 107-year-old, two-story, frame, single-family dwelling containing 2,614 square feet of living area, three and one-half baths, a fireplace, and a full, unfinished basement. The appellant argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of seven properties suggested as comparable and located within one-half mile of the subject. The properties are described as two-story, frame, single-family dwellings. The properties have varying amenities. They range: in age from 97 to 120 years; in size from

2,217 to 2,884 square feet of living area; and in improvement assessments from \$13.59 to \$14.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$42,974 or \$16.44 per square foot of living area was disclosed.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable with two located within one-quarter mile of the subject. The properties are described as two-story, frame, stucco or frame and masonry, single-family dwellings. The comparables have varying amenities. They range: in age from 71 to 114 years; in size from 2,371 to 2,960 square feet of living area; and in improvement assessments from \$15.60 to \$21.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables are not as similar to the subject due to location.

At hearing, the appellant argued that the subject property is located on an arterial street while the board of review's comparables #1 through #3 are located on residential streets. He also argued the board of review's comparables are located in a more desirable location than the subject. He testified the board of review's comparables are located between $3/4^{\text{th}}$ and $4/5^{\text{th}}$ of a mile from the subject.

The appellant argued that the board of review's comparable #4 is masonry construction, but that the county lists the property as frame. The appellant then submitted *Appellant's Exhibit #1*, a photograph of this comparable which shows a masonry front. He argues that the masonry construction of this comparable inflates its market value.

Mr. Pastors went on to describe his street as a four lane street with parking on the outside lanes. He testified that his comparables along with the board of review's comparable #4 are also located on similar streets.

On cross-examination, Mr. Pastors asserted that his comparables are not designated historical properties, but that they may be located within the historic district.

Mr. Pastors testified it is possible that the subject is located in a neighborhood code as assigned by the county that surrounds the historical district's neighborhood.

The board of review's representative, Joe Power, argued that some of the appellant's comparables are located in a different neighborhood code than the subject; he asserted that this different neighborhood code represented a historic district. He argued that the county must adhere to the historical districts in Oak Park Township. Mr. Power then rested on the evidence previously submitted.

Mr. Power testified that a review of the appellant's exhibit shows that the board of review's comparable is both frame and masonry. He argued that the assertion that this comparable's sale is inflated due to its masonry construction is speculative. He testified that the county would generally separate masonry from frame houses when assessing properties.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 11 properties suggested as comparable. The PTAB finds the appellant's comparables #1, #2, and #3 most similar to the subject in construction, design, location, and/or. These properties range: in age from 98 to 120 years; in size from 2,217 to 2,280 square feet of living area; and in improvement assessments from \$13.59 to \$14.32 per square foot of living area. In comparison, the subject's improvement assessment of \$16.44 per square foot of living area is above the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per

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square foot improvement assessment is not supported and a reduction in the improvement 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.



Chairman



Member



Member



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: June 20, 2014



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.