



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

APPELLANT: Rita Lopez  
DOCKET NO.: 11-30181.001-R-1  
PARCEL NO.: 27-30-207-006-0000

The parties of record before the Property Tax Appeal Board are Rita Lopez, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board (the 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:** \$8,278  
**IMPR.:** \$45,296  
**TOTAL:** \$53,574

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 15,052 square foot parcel of land improved with a 12-year old, two-story, frame and masonry, single-family dwelling containing 3,725 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a full, unfinished basement. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value and that the subject is inequitably assessed as the bases of the appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on 10 properties suggested as comparable and located within 2.43 miles from the subject. The properties are described as two-story, masonry or

frame and masonry, single-family dwellings with various amenities. The properties range: in age from 12 to 15 years; in size from 3,005 to 3,826 square feet of living area; and in improvement assessments from \$10.19 to \$13.98 per square foot of living area. These properties range in land size from 10,625 to 22,411 square feet and have land assessments from \$.30 to \$.55 per square foot.

In support of the market value argument, the appellant included sales information on two of the suggested comparables. These properties sold in March and February 1012 for \$475,000 and \$485,000 or \$154.57 and \$129.75 per square foot of living area, respectively. Based on this evidence, 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 of \$53,574 was disclosed. The improvement assessment is \$45,296 or \$12.16 per square foot of living area and the land assessment is \$.55 per square foot. The subject's total assessment reflects a fair market value of \$564,531 using the Illinois Department of Revenue's 2011 three year median level of assessment for class 2 property of 9.49%.

In addition, the board of review submitted descriptive, sales, and assessment data on four suggested comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings with various amenities. The properties range: in age from 10 to 13 years; in size from 2,848 to 3,616 square feet of living area; and in improvement assessment from \$11.79 to \$14.79 per square foot of living area. The lots range in size from 11,779 to 21,168 square feet and have land assessments of \$.55 per square foot.

The comparable properties sold from July 2008 to December 2009 for prices ranging from \$555,000 to \$665,000 or from \$160.68 to \$201.90 per square foot of living area. Based upon this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that several of the board of review's comparables received a decrease in their assessment while the subject's assessment increased in 2011. She also argued that the board's comparables #3 and #4 are located seven miles away from the subject. The appellant included Mapquest maps to support this argument. In addition, the appellant submitted a new appraisal. The Official Rules of the Property Tax Appeal Board prohibit the submission of new

evidence as rebuttal and, therefore, this evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

At hearing, the appellant, Rita Lopez, asserted that her neighbor's assessments have all dropped by \$40,000 while the subject's assessment did not receive a reduction that significantly. She argued that the subject shares the same infrastructure amenities as these comparables, yet the subject's reduction was minimal. Ms. Lopez also argued that the real estate market has declined nationally and locally, but that the subject's assessment has not seen this type of decline in the assessment.

Under cross-examination, Ms. Lopez testified that she knows that her neighbors have lower assessments because the county assessor's website lists these values.

The board of review's representative, Michael Terebo, testified that the board of review's comparables support the subject's assessment.

In response to the board of review's evidence, Ms. Lopez asserted that the board's comparables #3 and #4 are located over seven miles away from the subject in a more desirable area of Orland Park. She argued the Mapquest maps show these properties are located in a different area. She opined that these properties are in a different school district. Ms. Lopez argued that comparables #2 through #4 are not similar to the subject due to location or sale price. She argued that comparable #1 received a reduction in a prior assessment year; however the evidence submitted lists a lower assessment of \$48,323 for the 2013 assessment year.

There was significant questioning of the board of review as to why the subject's neighboring properties received reductions and are assessed less than the subject, but that the subject did not receive these same reductions. Mr. Terebo asserted that the subject did receive a proper assessment when compared to the properties submitted by the board of review. He testified that he did not know why the neighbors' properties received reductions while the subject did not and questioned whether this was accurate. He again asserted that the board of review's comparables support the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). 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. 86 Ill.Admin.Code 1910.65(c).

The parties presented descriptive and sales information on a total of six suggested comparables. The Board finds the appellant's two sales comparables and the board of review's sales comparable #1 similar to the subject and most reflective of the market on the lien date. These properties sold from December 2009 to March 2012 for prices ranging from \$475,000 to \$555,000 or from \$129.75 to \$160.68 per square feet of living area, including land. In comparison, the subject property's assessment reflects a market value of \$151.55 per square foot of living area, including land, which is within the range established by the comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's market value is supported and a reduction in the assessment based on market value is not warranted.

The appellant also 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.

As to the rate of increase/decrease argument, the Board finds that the appellant's argument that the subject's assessment increased while neighboring properties' assessments decreased does not support her contention of overvaluation or unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d 762 at 771. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that the

assessment changed from one year to the next at a higher rate than other properties does not demonstrate that the property is over assessed.

The parties presented a total of 14 properties suggested as comparable. The Board finds the appellant's comparables and the board of review's comparable #1 most similar to the subject in location, size, design, construction, and/or age. These properties range: in age from 10 to 15 years; in size from 3,005 to 3,826 square feet of living area; and in improvement assessments from \$10.19 to \$13.98 per square foot of living area. In comparison, the subject's improvement assessment of \$12.16 per square foot of living area is within the range of these comparables.

In addition, the Board finds all the comparables similar to the subject in land. They range in size from 10,625 to 22,411 square feet and in land assessment from \$.30 to \$.55 per square foot. In comparison, the subject's land assessment of \$.55 per square foot is within the range of the comparables and the same as 13 of the comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement and land assessments are supported and a reduction in the 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

*Tracy 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: June 20, 2014

*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.