



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

APPELLANT: Eddy Garcia
DOCKET NO.: 12-26886.001-R-1
PARCEL NO.: 15-05-116-010-0000

The parties of record before the Property Tax Appeal Board are Eddy Garcia, 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: \$ 2,963
IMPR.: \$ 17,495
TOTAL: \$ 20,458

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 2012 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 56 years old, and consists of a two-story dwelling of frame and masonry construction containing 2,112 square feet of living area. Features of the home include central air conditioning and a one-and-a-half-car garage. The subject property has a 8,468 square foot site, is located in Proviso Township, Cook County and is classified as a Class 2-78

property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a information on the subject property and six suggested equity comparables with black-and-white photographs of the improvements for the subject and each comparable. This information included print-outs from the Cook County Assessor's website for each comparable and the subject property disclosing land, building and total assessments, and property characteristics. The appellant completed Section III of the Board's Residential Appeal form. The appellant also submitted a copy of his appeal form to the Cook County Assessor, dated July 24, 2012. In his appeal to the Board the appellant disclosed that the improvement contained 2,112 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,458. The subject property has an improvement assessment of \$17,495 or \$8.28 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables and four sale comparables. The board of review also disclosed in its Grid Analyses for both equity and sale comparables that the subject's improvement contained 2,112 square feet of living area. The board of review also submitted a print-out that disclosed the history of land, improvement and total assessments for the subject from 2008 through 2012. This print-out disclosed the assessments for the subject from 2008 through 2011 were higher than the assessment for 2012.

At hearing, the appellant testified that the 2012 assessment was not lower than his 2008 and 2009 assessments. He stated that this was inequitable since he believed the market value of the subject was lower than in those prior years. In cross-examination by the board of review, the appellant testified that some of the equity comparables from the board of review were in the same neighborhood as the subject, however the appellant distinguished some of those comparables from the subject. The appellant also asserted that the square footage of the subject's living area included an outside front porch in error. He estimated the size of the outside porch to be 6 feet by 50 feet. He testified he complained to the Assessor about this sometime after 2012. No evidence or further testimony was submitted by the appellant in support of his argument that the 2,112 square

foot size of the improvement was in error or whether he had requested a field inspection from the Assessor.

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.

The appellant's comparables ranged from 950 to 1,856 square feet of living area, in the same general neighborhood as the subject, and contained similar property characteristics as the subject. The equity comparables submitted by the board of review were within one-quarter mile from the subject, ranged from 2,155 to 2,250 square feet of living area, and contained similar characteristics as the subject.

The Board finds that there was not sufficient evidence to establish that the subject's improvement of 2,112 square feet of living area was in error. Both the board of review and the appellant listed in their evidence that the subject's dwelling contained 2,112 square feet of living area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3, and board of review's comparables #1, and #2. These comparables had improvement assessments that ranged from \$8.60 to \$12.02 per square foot of living area. The subject's improvement assessment of \$8.28 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

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.