



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

APPELLANT: Megan Lugo  
DOCKET NO.: 12-30920.001-R-1  
PARCEL NO.: 13-35-327-026-0000

The parties of record before the Property Tax Appeal Board are Megan Lugo, 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:** \$ 3,750  
**IMPR:** \$ 12,389  
**TOTAL:** \$ 16,139

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 a 119 year-old, one-and-a-half-story dwelling of frame construction. The board of review submitted property characteristics evidence suggesting that the subject contains 1,204 square feet of living area. The appellant submitted a print-out from the Cook County Treasurer's website disclosing the subject contains 1,071 square feet of living area. For the purposes of this appeal only, the Board accepts the appellant's submission of 1,071 square feet of living area as accurate. Features of the home include a full unfinished basement, air conditioning and a two-car garage. The property has a 3,125 square foot site and is located in Jefferson Township, Cook County. The property is a class 2-03 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on ten suggested equity comparables with sales data and color photographs on each with the application of 1,071 square feet of living area as suggested by the appellant. The equity comparables ranged from 1,020 to 1,680 square feet of living area, or from \$10.42 to \$16.05 per square feet. The sale comparables were the same as the equity comparables, and sold from January 2010 through August 2012 for prices ranging from \$38,000 to \$95,000, or from \$30.53 to \$82.97 per square foot of living area including land. The appellant also submitted a brief arguing that the subject does not contain a partial living area attic, a two-page newspaper article dated March 27, 2013 regarding the housing real estate market, and three color photographs of the exterior and interior of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,671. The subject property has an improvement assessment of \$14,010, or \$11.57 per square foot of living. The subject's assessment reflects a market value of \$166,553 or \$155.51 per square foot of living area including land, when applying the 2012 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue. 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 sales occurred from August 2011 through December 2011 for prices ranging from \$137,000 to \$280,000, or from \$134.84 to \$188.55 per square foot of living area including land.

#### **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 Board finds the best evidence of assessment equity to be appellant's comparables #2, and #4, and board of review's comparables #1, #2, #3, and #4. These comparables had

improvement assessments that ranged from \$11.64 to \$16.05 per square foot of living area. The subject's improvement assessment of \$11.57 per square foot of living area falls below the range established by the best comparables in this record. Even if applying the board of review's suggested living area of 1,204 square feet, the subject's improvement assessment of \$10.29 would fall below the range of the best equity comparables. 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.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #2, and #4, and board of review comparable sales #1, and #3. These comparables sold for prices ranging from \$58.92 to \$160.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$155.51 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Even if applying the board of review's suggested living area of 1,204 square feet, the subject's assessment would reflect a market value of \$138.33 per square feet, which would fall within the range of the best comparable sales. Based on this evidence, the Board finds 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.

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Chairman

*K. L. Ferr*

*Mark Morris*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
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: August 21, 2015

*A. Proctor*

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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.