



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

APPELLANT: Luis Ruiz
DOCKET NO.: 12-31492.001-C-1
PARCEL NO.: 13-21-326-002-0000

The parties of record before the Property Tax Appeal Board are Luis Ruiz, the appellant, by attorney Steven A. Salzman, of Schmidt Salzman & Moran, Ltd 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: \$11,812
IMPR.: \$34,315
TOTAL: \$46,127**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family apartment building containing 10 units and 9,849 square feet of building area. The dwelling is 54 years old. The property is located in Chicago, Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal.¹ The evidentiary documentation to support the lack

¹ The appellant also argued as a contention of law that the subject should be assessed at the median unit value as depicted by the comparables, however, statutory support depicting that a median unit value must be used was not submitted. Therefore, this argument was given little weight.

of uniformity claim consists of limited information on 309 suggested comparables. The comparables are described as class 3 properties in the same town as the subject. The comparables have total assessments ranging from \$15,594 to \$78,799 or from \$1.81 to \$16.00 per square foot of building area, including land. The subject property has a total assessment of \$46,127 or \$4.68 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property. The board of review was found to be in default.

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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant claims unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant presented assessment data on a total of 309 equity comparables with limited information regarding the characteristics of each comparable. The comparables have total assessments ranging from \$15,594 to \$78,799 or from \$1.81 to \$16.00 per square foot of building area, including land. The subject property has a total assessment of \$46,127 or \$4.68 per square foot of building area, including land. The subject's total assessment of \$46,127 or \$4.68 is within the range of the comparables submitted into this record. Based on the very limited information submitted by the appellant, the Board finds the subject's total assessment and per square foot building assessment is at the low end of the established range and is supported, therefore a reduction in the subject's assessment is not warranted based on the limited information in this record. The Board finds the appellant failed to submit sufficient detail

regarding the property characteristics of each comparable from which a reasonable analysis of comparison could be performed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin. Code 1910.40(a) & 1910.69(a)).

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

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: August 21, 2015

A. Portol

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.