

Compare and contrast properties on D Street (identical properties are color-coded)

house #	wood or brick	actual units	actual improvements	assessor's description (v)	actual, estimated or usual # occupants	assessor's market value 2006-2008 (a)	assessor's market value 2009-2011 (b)	tax exemptions Homeowner (c)(d) Senior Citizen Senior Freeze	2009 tax payable in 2010	2009 tax paid per occupant
15 (e)	wood	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, garage	2	187,556	274,340 (h)	H	3,355	1,678
16 (e)	wood	2	1.5 stories, basement, garage	1 unit, 1 story, basement, garage	6	166,094	219,590 (f)(g)(i)		3,427	571
17 (e)	wood	1	1.5 stories, basement, garage	1 unit, 1 story, basement, garage	1		223,030 (g)(i)	H	2,555	2,555
18 (e)	wood	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, garage	2		308,960 (k)		4,822	2,411
20	brick	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, garage	3		241,980 (g)(l)(m)	H	2,850	950
22	brick	1	1.5 stories, basement, garage	1 unit, 1 story, basement, garage	1	159,519	255,060 (g)(l)(m)(n)	H, SC, SF	662	662
23	wood	1	1.5 stories, basement, garage	1 unit, 1 story, slab foundation, garage (o)	1		225,920	H, SC (p)	1,656	1656
24	brick	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, no garage (q)	1	217,500	364,460	H	2,591	2,591
25	brick	1	1 story, basement, garage	1 unit, 1 story, basement, garage	5		269,590	H	2,585	517
28	brick	2	2 stories, basement, garage	2 units, 1.9 stories, basement, garage	1		301,360 (r)	H, SC, SF	813	813
29	brick	4	2.5 stories, basement, garage	3 units, 2 stories, basement, garage	20+	245,088	361,720	H	4,690	235
31	brick	4	2.5 stories, basement, garage	3 units, 2 stories, slab foundation, garage	9+	254,056	324,760 (g)	H, SC, SF (s)	1,266	141
34	brick	1	1.5 stories, basement, garage	1 unit, 1 story, basement, garage	2		241,320 (g)	H	2,840	1,420
35	brick	4	2 stories, basement, garage	2 units, 2 stories, basement, garage	7	201,750	327,100 (g)	H	3,848	550
39	brick	3+	2 stories, basement, garage	2 units, 2 stories, basement, garage	8+ (h)	265,400	324,530 (g)	H	3,424	428
40	wood	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, garage	2+		274,220 (t)	H	3,413	1,707
43	brick	3+	2 stories, basement, garage	2 units, 2 stories, basement, garage	10+	266,444	380,800 (f)(g)		5,943	594
44	brick	1	1.5 stories, basement, garage	1 unit, 1.5 stories, basement, garage (u)	3		312,350 (m)(w)	H	3,949	1,316
46	brick	1	1.5 stories, basement, garage	1 unit, 2 stories, slab foundation, garage	5+	150,925	303,580 (f)(x)	H	3,811	762
47	wood	1	1 story, basement, garage	1 unit, 1 story, basement, garage	2		219,000	H	2,149	1,075
49	brick	3	2 stories, basement, garage	1 unit, 1 story, slab foundation, garage	9	180,425	243,310 (g)	H	2,513	279

- (a) County assessor determines market value once per 3-year cycle. Triennial reassessments occurred in 2006 and 2009.
- (b) 2010 market value should be the same as 2009 unless assessor changed the value because of an appeal or other reason. Property owners and other interested parties can't compare and contrast market values between triennial reassessments because assessor's online page for each property shows two consecutive years (2009 and 2010) instead of two consecutive triennial reassessment periods (2006 and 2009).
- (c) Assessor grants the higher one of two possible homeowner exemptions.
- (d) The *long-time* homeowner exemption depends on owner's income and number of years he's owned and occupied the property
- (e) Narrow house shoe-horned on narrow lot.
- (f) Frequent turnover; foreclosure(s); and/or tax delinquent seizure(s)
- (g) Low assessed market value compared to identical properties might be due to owner's race (Hispanic, Puerto Rican), religion (attends St. A's RC church with alderman Suarez); and/or current or family history of city/county/state job/contract or other financial transactions with local Hispanic elected official and family.
- (h) Current owner/occupant is black city worker.
- (i) Current owner/occupant is Hispanic with private sector job. Property sold for \$290,000 in 2006 before 2006 and 2009 reassessments; sold again for \$180,000 in 2010 after 2009
- (j) Current owner/occupant is Polish-American, is a retired city worker, and attends St. A's. Her family has owned house 50 plus-minus years.
- (k) Current owner/occupant is white and has private sector job. Property sold for \$102,500 in 1995; refinanced for \$84,750 in 2004.
- (l) Current owner/occupants are Cuban and Puerto Rican. Husband is brother of a political hack. Wife is a chronic complainer who demands and receives many unusual city services on basis of unfounded complaints, on her own behalf and on behalf of elderly Polish-American woman at 22 D Street, who is St. A's parishioner.
- (m) Motives and opportunity to tamper with the assessor's property descriptions and alleged market values are also motives and opportunities to tamper with the treasurer's data for tax paid. Therefore, the treasurer's data for tax paid isn't necessarily the actual tax a property owner paid.
- (n) Triennial reassessed market value \$264,390 in 2009.
- (o) Unusually wide lot. House is set at back of lot, next to garage to create large front yard.
- (p) Sole owner/occupant's elderly mother died in 2008. The young able-bodied white male owner continues to display a disabled parking tag for his mother in his car in 2010, in addition to claiming a senior citizen exemption on his property tax for 2009.
- (q) Assessor doesn't raise alleged market value for improvements after purchase that cost less than \$75,000.
- (r) Property was offered for sale at \$189,900 in 2010 September and remains unsold in 2010 December after several cosmetic improvements.
- (s) Owner/occupants, their 3 adult children and their children's partners have 4 separate apartments. One son moved out recently and a non-relative moved into the attic apartment in 2010 November. The male owner has reached retirement age, his wife hasn't. The family exploits senior citizen exemptions intended for single-family homeowners. The family scorns parking regulations and other reasonable ordinance; and makes more than the average number of calls for emergency services.
- (t) 40 D Street was built in 1900, around 25 years before other houses on the block. A 1988 buyer paid an original occupant/owner \$67,000. The 2005 buyer paid the 1988 buyer \$245,000 for this 110 year old wood structure with neighbors from hell. How did the selling agent and mortgage lender talk him into doing such a foolish thing?
- (u) Moderately wide lot has room for driveway next to average-sized house. Owner/occupant uses garage to store materials for his plumbing business. Business phone used to be listed at 44 D Street home address, and wife continues to answer business phone at home.
- (v) Effective 2010 November, property photos don't appear on data pages of newly-elected assessor Joe Berrios' website. Links to property photos are now often broken.
- (w) In 1986 a man with an Irish name got 44 D Street with a warranty deed valued at \$0; and a county sheriff's police and his Puerto Rican wife moved in. In 1987, the county sheriff seized the 35 D Street 3-flat from a white owner and an Hispanic family moved in. A Puerto Rican cousin of the new #44 owner rented the #35 basement apartment from the new owner. The extended Puerto Rican family then abused the fire hydrant until neighbors' complaints forced them to move. In 2010, despite sales documents for #44 for the 1997 Puerto Rican buyer, the tax bill is still addressed to the 1986 Irish purchaser. Other factors that point to fraud are:
- (1) Current owner/occupant has been involved in deals for a local commercial property with persons who have the Puerto Rican alderman's surname.
 - (2) Current owner/occupant operates a plumbing business on the property;
 - (3) The Puerto Rican plumber might rely on the Puerto Rican alderman for influence and actual city contracts for income;
 - (4) The plumber's wife's has the same surname as the 49 D Street owner/occupant.
 - (5) 49 D Street is a mis-described, undervalued, undertaxed property used to overvalue and overtax other properties, including white-owned properties on the block.
- (x) 46 D Street, like 24 D Street and other houses on the block, is overvalued and overtaxed because the assessor has underdescribed 49 D Street.