



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

APPELLANT: Shelly Zirlin-Bland  
DOCKET NO.: 09-21142.001-C-1 through 09-21142.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shelly Zirlin-Bland, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-21142.001-C-1	14-08-106-012-0000	67,968	33,667	\$ 101,635
09-21142.002-C-1	14-08-106-013-0000	54,375	11,929	\$ 66,304

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 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one-story building of masonry construction with 9,330 square feet of building area. The building is 91 years old. The property has a 11,250 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$605,000 as of January 1, 2009. The appraisal states that "[n]o sales or listings of the subject were reported for over the past 5 years."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,939. The subject's assessment reflects a market value of \$671,756, or \$72.00 per square foot of building area, including land, when applying the 2009 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%.

In support of its contention of the correct assessment, the board of review submitted evidence disclosing the subject property was purchased on January 3, 2008 for a price of \$1,000,000. This evidence included a PTAX-203 form, wherein the sale price of the subject was reported to be \$1,000,000. The appellant, acting as a member of the limited liability company that owns the subject, signed the PTAX-203 form. The board of review also submitted information on eight comparable sales from the CoStar Comps Service.

#### **Conclusion of Law**

The appellant 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 has not met 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 the sale of the subject in January 2008 for \$1,000,000. The board of review submitted the PTAX-203 form, which states the date of sale, the consideration from the appellant, and the appellant's signature. The appellant did not submit any evidence to contradict the sale price. Moreover, the appellant's appraisal ignores the sale, and does not take it into consideration in determining the subject's market value. The Board finds that the best evidence of market value in the record supports the

subject's current market value. Therefore, the Board finds that no reduction is warranted based on the appellant's market value argument.

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



Member



Member



Member



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: March 20, 2015



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.