



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

APPELLANT: Robey Park Manor Funeral Home  
DOCKET NO.: 10-27266.001-R-1 through 10-27266.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robey Park Manor Funeral Home, the appellant, by attorney Leonard Schiller of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
10-27266.001-R-1	32-29-221-017-0000	6,390	12,039	\$18,429
10-27266.002-R-1	32-29-221-018-0000	5,728	36,438	\$42,166
10-27266.003-R-1	32-29-221-020-0000	4,516	14,889	\$19,405

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) contesting the assessment for the 2010 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 improved with three buildings and is used as a funeral home facility inclusive of offices, chapels, embalming room, lounge, caretakers housing and maintenance garage. The main improvement is a one-story and part two-story

masonry constructed funeral home containing approximately 10,000 square feet. This building has offices, an entrance lobby and chapels on the first floor as well as offices in the basement. The second floor consists of a two bedroom caretaker's apartment. Located behind the funeral home is the two-story maintenance garage that has garage space on the first floor and a one-bedroom apartment on the second floor. Adjacent to these buildings is a 2,177 square foot single family home with an attached one-story building. The house is divided into four apartments and the one-story building is used by the funeral home. The buildings range in age from approximately 37 to 96 years old. The property has a 60,496 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-12 mixed use 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 a summary appraisal report estimating the subject property had a market value of \$770,000 as of January 1, 2010. In estimating the market value of the subject property the appraisers used the income approach to value and the sales comparison approach to value. Within the report the appraisers indicated the subject property was purchased in September 2006 for a price of \$790,000.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$178,336. The subject's total assessment reflects a market value of \$1,783,360 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$80,000.

The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of the assessment.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record to be the appraisal submitted by the appellant. The appellant's appraisers estimated the subject property had a market value of \$770,000 as of January 1, 2010. The subject's assessment of \$1,783,360 reflects a market value above the appraised value. The board of review did not submit any 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 Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

Member

*J.R.*

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

*A. ...*

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.