



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

APPELLANT: Heartland Automotive
DOCKET NO.: 13-35827.001-C-1
PARCEL NO.: 19-31-414-009-0000

The parties of record before the Property Tax Appeal Board are Heartland Automotive, the appellant, by attorney Caren Gertner, of the Law Office of Michael D. Gertner in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$44,461
IMPR.: \$69,677
TOTAL: \$114,138

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 consists of a one-story auto repair building of masonry construction with 1,952 square feet of building. The building was constructed in 1986. The property has a 20,923 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 5-22 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 \$315,000 as of January 1, 2011. The appellant's appraisal utilized the sales comparison approach in estimating a market value for the subject property. The appellant's appraisers selected five comparable properties that were located in Berwyn, Chicago Ridge, Bridgeview, Western Springs and Cicero. The comparables were one-story auto repair buildings of masonry

construction that ranged in size from 3,634 to 4,000 square feet of living area. The comparables were built from 1951 to 1983. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2008 to December 2010 and sold for prices ranging from \$345,000 to \$600,000 or from \$90.08 to \$164.38 per square foot of building area, including land. Based on this data, the appellant's appraisers arrived at an opinion of market value for the subject of \$315,000 as of January 1, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,138. The subject's assessment reflects a market value of \$456,552 or \$233.89 per square foot of building area, including land, when using the level of assessments for class 5 property of 25% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on five comparable properties. The properties were located in Burbank, Countryside, Worth and two in Chicago. The comparables were one-story auto repair buildings of masonry construction that ranged in size from 1,500 to 11,142 square feet of building area. The comparables were built from 1969 to 1996. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2011 to January 2014 and sold for prices ranging from \$420,000 to \$2,700,000 or from \$242.33 to \$302.70 per square foot of building area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial finding regarding the appellant's January 2011 appraisal for the subject property, the Board finds its effective date occurring 24 months prior to the January 1, 2013 assessment date is less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale date occurring in 2008, 2009 and 2010. Furthermore, all of the properties were significantly larger than the subject and three of the sales used by the appellant's appraisers were considerably older than the subject.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #4 and #5. These comparables were most similar to the subject in location, design, size, age and features. These comparables also sold more proximate in time to the January 1, 2013 assessment date at issue than did the parties' remaining comparable sales. The best comparable sales had sale dates ranging from August 2012 to January 2014 for prices ranging from \$420,000 to \$787,500 or from \$273.81 to \$281.25 per square foot of building area, land included. The subject's assessment reflects a market value of \$456,552 or \$233.89 per square foot of building area, including land, which falls within the range established by the best comparable sales in the

record on a total market value basis and below the range on a per square foot basis. The Board gave less weight to the parties' remaining sales due to their differences in size, age and/or older sale dates. Based on this record, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Heartland Automotive, by attorney:
Caren Gertner
Law Office of Michael D. Gertner
123 West Madison Street
Suite 1706
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602