



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

APPELLANT: Lloyd Corrigan  
DOCKET NO.: 15-36097.001-I-1  
PARCEL NO.: 10-23-331-006-0000

The parties of record before the Property Tax Appeal Board are Lloyd Corrigan, the appellant, by Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$6,342  
**IMPR.:** \$52,408  
**TOTAL:** \$58,750

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 2015 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 a one-story commercial building of brick and "Drivit" construction. The building is an automotive garage type building approximately 2,250 square feet in size with slab foundation, 2 overhead doors, 2 bathrooms and approximately 800 square feet of office space. The building is approximately 57 years old. The site is approximately 4,063 square feet in size and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation.<sup>1</sup> In support of this overvaluation argument the appellant submitted an Appraisal Report estimating the subject property had a market value of \$235,000 or \$104.44 per

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<sup>1</sup> The appellant marked assessment inequity as the reason for the appeal but submitted an appraisal with no equity comparables.

square foot of building area as of January 1, 2013. The appraiser utilized four comparable sales that ranged in price from \$55.75 to \$64.24 per square foot of building area. The appellant submitted a copy of the 2015 board of review decision which disclosed that the subject property has an assessment of \$58,750. The subject's assessment reflects a market value of \$235,000 or \$104.44 per square foot of building area, land included, at the 25% level of assessments for class 5 properties which is equivalent to the appraised value. The appellant requested a reduction in the subject's assessment to \$46,342 after applying the median level of assessment of 21.43% to the appraised value, which reflects a market value of \$185,368 or \$82.39 per square foot of building area, land included.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

### **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.

The Board finds the only evidence of market value in the record is that submitted by the appellant. The appellant submitted an appraisal which used four comparable sales than ranged in price from \$55.75 to \$64.24 per square foot of building area to estimate the subject's market value at \$235,000 or \$104.44 per square foot of building area as of January 1, 2013. The Board finds the appraisal value is equivalent to the market value reflected by the assessment. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)) and was found to be in default by a letter dated May 17, 2018. The Board has examined the information submitted by the appellant and finds a reduction in the assessed valuation of the subject property 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. 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

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