

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bison Millwork & Supply, Inc.
DOCKET NO.: 02-27048.001-C-3
PARCEL NO.: 24-06-214-018

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Bison Millwork & Supply, Inc., the appellant; and Ridgeland School District #122, the intervenor, by Attorney Ares Dalianis with the law firm of Franczek Sullivan PC in Chicago. The file indicated that the Cook county board of review was in default on August 1, 2004.

The subject property consists of a 48,102 square feet of land improved with a one-story, masonry, commercial building containing 16,575 square feet of area used as a family care center. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data, descriptions, and photographs on three properties located within a two-mile radius of the subject property. The properties were improved with one-story, masonry, commercial structures. They ranged in age from 7 to 28 years and in building size from 14,110 to 21,285 square feet. Improvement assessments ranged from \$203,816 to \$258,227, or from \$9.58 to \$17.55 per square foot of building area. The properties ranged in land size from 36,000 to 151,392 square feet with land assessments from \$126,840 to \$258,880. The properties' photographs reflect usage as commercial structures, while property #3 is used as a retail location with multiple carports for repairs and/or maintenance. The subject's final assessment of \$492,877 reflected an improvement assessment of \$393,892 or \$23.76 per square foot. On the basis of this analysis, the appellant requested a reduction in the subject's improvement assessment to reflect \$13.20 per square foot living area.

The board of review failed to submit "Board of Review Notes on Appeal" or any evidence in support of the subject's assessment.

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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:

LAND:	\$	98,985
IMPR.:	\$	393,892
TOTAL:	\$	492,877

Subject only to the State multiplier as applicable.

The intervenor requested an increase in the subject property's assessment and submitted copies of Comps service sheets for four suggested comparables. These properties are improved with a one-story, masonry, commercial structure. They range in age from 22 to 47 years and in size from 8,500 to 18,000 square feet of building area. Assessment data was not provided for the properties. The uses of the properties are: a free-standing commercial building, an auto dealership, a strip center, and a restaurant. The land sizes range from 28,728 to 81,805 square feet of land. The properties sold from February, 2002, through January, 2004, for prices that ranged from \$62.00 to \$95.56 per square foot. The sheets indicated that two properties were purchased by the tenants, while the strip center was fully leased at the time of sale with multiple tenants located therein. Lastly, the sheets indicate that the information contained thereon is obtained from sources deemed reliable, but not guaranteed.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

As to the appellant's requested assessment reduction, the PTAB finds that appellant did not meet its burden. While the appellant's comparables #1 and #2 were similar in age, building size and usage, property #3 was accorded less weight due to a disparity in land size, building size, age and usage. Therefore, the PTAB finds that the appellant's argument is unpersuasive.

As to the intervenor's requested assessment increase, the PTAB finds that the intervenor did not meet its burden. The intervenor submitted Comps service sheets which on their face indicate a question as to the credibility of the data found therein; moreover, no assessment data was presented for these properties. Furthermore, another deterrent to comparability was each properties current usage. A strip center with multiple tenants and an auto dealership lack comparability with a commercial location utilized by a single tenant as a family care facility. Therefore, the PTAB finds that intervenor's argument unpersuasive.

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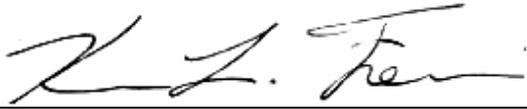
Based on a review of the assessment comparables contained in the record, the PTAB finds that neither the appellant nor the intervenor have supported the contention of unequal treatment in the assessment process; and thereby, no change in the assessment of the subject property is warranted.

PTAB/KPP

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

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: October 26, 2007



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.