

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Philip Slack
DOCKET NO.: 02-28298.001-I-1 & 02-28298.002-I-1
PARCEL NO.: 18-36-408-005-0000 & 18-36-408-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Philip Slack, the appellant and the Cook County Board of Review (board).

The subject property with 41,268 square feet of land consists of a 20-year-old, one-story, masonry industrial building containing office, warehouse and manufacturing space totaling 15,100 square feet and located in Lyons Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located within two blocks of the subject. These properties consist of industrial, one or one and part two-story masonry buildings more than 20 years old. Two comparables have office space and all have warehouse and manufacturing space for a total of 3,300, 15,300 or 65,000 square feet of building area. The three comparables have total assessments of \$46,398, \$115,257 and \$578,269 and improvement assessments of \$26,688, \$79,193 and \$466,231 or \$5.25, \$7.17 and \$8.09 per square foot of building area, respectively. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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

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 appellant's argument was unequal

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
02-28298.001-I-1	18-36-408-005	\$18,532	\$29,318	\$47,850
02-28298.002-I-1	18-36-408-006	\$18,532	\$78,618	\$97,150

Subject only to the State multiplier as applicable.

PTAB/TMcG.

treatment in the assessment process. 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. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables are the only comparables submitted into evidence. The PTAB finds comparable similarities to the subject and the submitted evidence especially comparable one which is adjacent to the subject and very similar. These properties have improvement assessments ranging between \$5.25 and \$8.09 per square foot of living area. The subject's per square foot improvement assessment of \$10.33 is above the range established by these properties. After considering the differences in the suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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.



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: December 7, 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.