

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cuban American Chamber of Commerce
DOCKET NO.: 04-23951.001-C-1
PARCEL NO.: 14-19-426-038-0000

The parties of record before the Property Tax Appeal Board are Cuban American Chamber of Commerce, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 43-year-old, one-story, single-tenant, 2,800 square foot commercial building situated on 3,782 square feet of land. The subject is located in Lake View Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board disclosing that the assessor's office reduced the subject's 2005 total assessment to \$41,587. The appellant's attorney argued that consistent with case law a subsequent year administrative reduction is evidence that a prior year assessment is excessive and should be reduced. Consequently, the appellant requested the subject's 2004 assessment be reduced to \$41,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$109,200, which reflects a market value of \$287,368 or \$102.63 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted five sales with an unadjusted range of from \$100.00 to \$267.04 per square foot of building area, including land. No analysis or adjustment of the sales data was provided by the board.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:

LAND: \$ 29,653
IMPR.: \$ 11,934
TOTAL: \$ 41,587

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The appellant's argument was unequal 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.

The appellant's attorney argued that a subsequent year administrative reduction is evidence that a prior year assessment is excessive and should be reduced. In addition, the appellant provided a 2005 assessment printout of the subject's assessments and property characteristics. The non-triennial 2005 assessment printing disclosed a total 2005 reduction from \$109,200 to \$41,587 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 total assessment to \$41,587.

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: December 5, 2008



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.