

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Furniture, LLC.
DOCKET NO.: 03-28711.001-C-2 thru 03-28711.003-C-2
04-27764.001-C-3 thru 04-27764.003-C-3
05-25922.001-C-3 thru 05-25922.003-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Furniture, LLC, the appellant, by attorney Harold Hicks, with the law firm of Madigan & Getzendanner in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney John Coyne; and the Chicago Board of Education, the intervenor, by attorney Scott Metcalf with the law firm of Franczek, Radelet & Rose in Chicago.

The subject property consists of three parcels of land totaling 100,488 square and containing minor improvements. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property*

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds 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:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROV</u>	<u>TOTAL</u>
03-28711.001-C-2	17-05-214-010	\$ 63,536	\$20,225	\$ 83,761
03-28711.002-C-2	17-05-214-011	\$ 62,084	\$18,161	\$ 80,245
03-28711.003-C-2	17-05-214-012	\$189,046	\$ 0	\$189,046
04-27764.001-C-3	17-05-214-010	\$ 63,536	\$20,225	\$ 83,761
04-27764.002-C-3	17-05-214-011	\$ 62,084	\$18,161	\$ 80,245
04-27764.003-C-3	17-05-214-012	\$189,046	\$ 0	\$189,046
05-25922.001-C-3	17-05-214-010	\$ 63,536	\$20,225	\$ 83,761
05-25922.002-C-3	17-05-214-011	\$ 62,084	\$18,161	\$ 80,245
05-25922.003-C-3	17-05-214-012	\$189,046	\$ 0	\$189,046

Subject only to the State multiplier as applicable.

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Tax Appeal Board, Section 1910.78, the PTAB, over the objection of the appellant, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of five vacant properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within one block of the subject and are classified as commercial or industrial lots. The subject property is classified as commercial and vacant land. The properties range in size from 4,872 to 43,915 square feet of land and in land assessments from \$1.80 to \$1.90 per square foot. The property characteristic printouts of these suggested comparables indicate a market value of \$5.00 per square foot. In addition, the appellant requests that the subject parcels currently classified as commercial be reclassified as vacant. Black and white and colored photographs of the subject property and the suggested comparables were also included. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$428,424. The subject's assessment reflects a market value of \$1,489,242 using the level of assessment of 38% for Class 5A property and 22% for Class 1 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted raw sales information on a total of eight land sale comparables located outside of the subject's neighborhood. These properties range in size from 26,550 to 75,000 square feet of land and sold between January 2001 and October 2004 for prices ranging from \$1,800,000 to \$8,600,000 or from \$49.96 to \$195.97 per square foot of land. No adjustments were made for locations, size, highest and best use or zoning. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the intervenor and board of review present a Joint Motion to Bar Testimony by Appellant's Attorney. After hearing oral arguments on the motion, PTAB granted the motion and indicated the parties' attorneys could argue salient points of the evidence, but could not testify.

The appellant's attorney, Harold Hicks, presented Appellant's Exhibit #1; an enlarged, color coded, Sidwell Map showing the subject property and the suggested comparables. A smaller version of this map was previously submitted into evidence by the appellant and, thus, this demonstrative evidence was admitted into the record.

Mr. Hicks argued that the subject property was over-assessed when compared to the suggested comparables. In addition, he argued that the three parcels for the subject property are contiguous and two parcels are assessed at a market value of \$8.00 per

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square foot while one parcel is assessed at market value of \$25.00 per square foot.

The board of review argued that the appellant's burden is to not only show assessed values of the subject and alleged comparables, but to show by physical, locational and jurisdictional similarities, as well as market value consideration that the subject is over assessed. He argued the appellant's suggested comparables are not similar to the subject property in that they are all properties improved with buildings.

The intervenor's attorney, Scott Metcalf, also argued that the appellant's suggested comparables were not similar to the subject. He indicated that one comparable was classified as industrial and improved with a building.

Mr. Metcalf then argued that the board of review's evidence included sales of properties that are comparable to the subject. He noted one particular sale near the subject property at \$114.67 per square foot.

In rebuttal, to impeach the board of review's evidence, the appellant presented Appellant's Exhibit #2, a grid of five of the board of review's comparables with copies of property characteristic printouts showing the assessed values for these properties. The intervenor objected to this exhibit. As this document was not new evidence, but merely the assessed values for the board of review's comparables, this document was admitted into evidence. The record was left open for the appellant and intervenor to submit evidence addressing this document and for the appellant to rebut any submission. Mr. Hicks argued that both the board of review and the intervenor indicated the board's comparables are similar to the subject and the assessed values for these properties substantiates that the subject is over assessed.

In addition, Mr. Hicks argued that land values should be uniform in a geographical area regardless of whether there is an improvement on the land. Mr. Hicks pointed to the photographs of the subject property to support his argument that the property should be classified as vacant.

The intervenor timely submitted a brief addressing appellant's Exhibit #2. First the intervenor argues that this is new evidence. Second, the intervenor argues that the assessed values of these properties support the current assessment of the subject property.

The appellant timely filed a rebuttal brief addressing the intervenor's brief. The appellant first argues that the exhibit is not new evidence, but a clarification of the board of review's evidence. Next, the appellant argues that some of these comparables are not similar to the subject and should not be

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considered by the PTAB. Next, the appellant argues that the appellant's comparables are similar to the subject property in that they are all located within close proximity to each other and that these comparables establish that the subject is over assessed. Finally, the appellant argues that an appeal based on assessment is separate and distinct from market value.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

As to the appellant's argument that the subject property should be reclassified as vacant land, a review of the pictures of the subject property that the appellant purports is evidence of vacant land show that the property has site improvements of asphalt and fencing. Moreover, the picture shows a sign for valet parking; which implies the property is generating income. The appellant argued, at hearing, that the property was purchased for re-development and the building razed, but the site improvements remained. Therefore, the PTAB finds that the evidence is unpersuasive in establishing that all parcels for the subject property are vacant and that the subject should not be reclassified as such.

As to the appellant's equity argument, the PTAB finds persuasive the appellant's argument that the market value of the suggested comparables, as determined by the assessor's office, should not be used to determine the correct assessed value of the subject property. Therefore the PTAB will look solely to the assessed values of comparable properties. This includes a review of the assessed values of the board of review's suggested comparables as submitted by the appellant in Appellant's Exhibit #2. To reiterate the PTAB's ruling at hearing, this document is not new evidence, but clarifies information submitted by the board of review by providing the assessed value of five of the suggested

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comparables which the board of review asserted supports the subject's assessment.

Including the board of review's suggested comparables with assessed values provided, the parties presented assessment data on a total of 10 equity comparables. As to two subject parcels classified as commercial, the PTAB finds the appellant's comparables #2 through #5 are the most similar to the subject. These four comparables are commercial properties located within one block of the subject. The land comparables range in size from 4,872 to 29,697 and in land assessments from \$1.80 to \$1.90 per square foot. In comparison, the subject's land assessment of \$3.04 per square foot falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in location outside of the subject's neighborhood.

As to the parcel classified as vacant land, the PTAB finds the appellant submitted insufficient evidence to establish that this parcel was inequitably assessed. The appellant did not submit any comparables classified as vacant land and only one of the board of review's equity comparables was classified as vacant. This comparable was located outside of the appellant's neighborhood. Therefore, for the vacant parcel, the appellant did not establish that this parcel was over assessed.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that part of the subject's land was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

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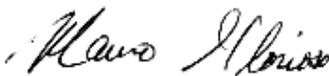
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: March 20, 2009



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.