

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bresler Realty Company
DOCKET NO.: 05-26648.001-C-1 thru 05-26648.007-C-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Bresler Realty Company, the appellant, by attorney Jerrold H. Mayster with the law firm of Mayster & Chaimson, Ltd. in Chicago, and the Cook County Board of Review.

The subject property consists of a 36-year-old, one-story, masonry constructed, 9,900 square foot, class 5-17, commercial strip center prorated over seven tax parcels. The subject is situated on 21,965 square feet of land and located in Thornton Township, Cook County.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant provided five commercial properties as suggested comparables to the subject. The appellant also submitted a two-page brief, property printouts and 4904/4905 buff cards for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of one-story, class 5-17, commercial properties located within close proximity to the subject. The improvements range in age from 26 to 37 years and range in size from 2,400 to 10,000 square feet. The five comparables have improvement assessments ranging from \$4.34 to \$6.18 per square foot of building area. However, testimony

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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:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
05-26648.001-C-1	29-12-227-025-0000	\$11,875	\$12,925	\$24,800
05-26648.002-C-1	29-12-227-026-0000	\$11,875	\$12,925	\$24,800
05-26648.003-C-1	29-12-227-027-0000	\$11,875	\$12,925	\$24,800
05-26648.004-C-1	29-12-227-028-0000	\$11,875	\$12,925	\$24,800
05-26648.005-C-1	29-12-227-029-0000	\$11,875	\$12,925	\$24,800
05-26648.006-C-1	29-12-227-030-0000	\$11,875	\$12,925	\$24,800
05-26648.007-C-1	29-12-227-031-0000	\$11,875	\$ 8,617	\$20,492

Subject only to the State multiplier as applicable.

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indicated that the appellant's comparables one, two and three have partial assessments and that the full assessments for these three properties were unknown. The subject's total combined improvement assessment is \$86,167 or \$8.70 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$169,292 which reflects a market value of \$445,505 or \$45.00 per square foot as factored by the Cook County Ordinance level of 38%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence, the board submitted a one page memo from the Assessor's Office disclosing that the subject's market area was surveyed for sales comparables and that the sales indicate an unadjusted range from \$47.85 to \$158.33 per square foot, while the sale prices range from \$375,000 to \$1,275,000. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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. After an analysis of the assessment data, the PTAB finds the appellant has not overcome this burden.

The PTAB finds that although the appellant submitted five properties which appear to be somewhat similar to the subject in improvement size, class and location, the appellant's comparables one, two and three have partial assessments and without knowing the full assessments for these properties, the PTAB is unable to conduct a comparative analysis. The Board further finds the appellant's comparable four to be significantly smaller in size of building area as compared to the subject. After considering the differences and similarities in the appellant's suggested comparables when compared to the subject, the PTAB finds the evidence submitted is insufficient to cause a change in the subject's assessment. The board of review's evidence is accorded little weight because it does not address the appellant's inequity argument.

As a result of this analysis, the PTAB finds the appellant has failed to adequately demonstrate that the subject dwelling was

inequitably assessed by clear and convincing evidence and a reduction 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.



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: August 14, 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.