

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Scanlon
DOCKET NO.: 05-26838.001-C-1
PARCEL NO.: 08-31-400-062-1008

The parties of record before the Property Tax Appeal Board are Larry Scanlon, the appellant; and the Cook County Board of Review.

The subject property consists of a four-year-old, one-story, masonry, 1,500 square foot class 5-89 industrial condominium building that is one of eight units of a 42,960 square foot site of land located in Elk Grove Township Cook County.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered two suggested comparable condominium properties that are part of eight and ten unit developments built by the same developer as the subject. The appellant supplied the assessments for the eight and ten units found in comparables one and two. These properties consist of one-story class 5-99 properties of masonry construction and are two or four years old. The comparables contain 1,500 square feet of building. The comparables have total assessments ranging from \$28,617 to \$41,887 or from \$19.08 to \$27.92 per square foot of unit area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$64,356 or \$42.90 per square foot which reflects a market value of \$178,766 or \$119.18 per square foot as factored by the Cook County Ordinance level of 36%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered six sales of commercial properties ranging in size from 2,850 to 12,000 square feet that occurred between June

(Continued on Next Page)

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: \$10,632
IMPR. \$31,268
TOTAL: \$41,900

Subject only to the State multiplier as applicable.

PTAB/TMcG.

2000 and May 2003 for prices ranging from \$211,500 to \$310,000 or from \$63.32 to \$103.33 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board.

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 overcome this burden.

The PTAB finds the appellant's comparables are similar to the subject, especially the eight units found in comparable one. These properties have total assessments ranging from \$19.08 to \$27.92 per square foot of building area. The subject's per square foot total assessment of \$42.90 per square foot is above this range of properties. After considering the differences and similarities in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to cause a change in the subject's assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value and this appeal was based on inequity.

As a result of this analysis, the PTAB finds that the appellant has adequately demonstrated that the subject property was inequitably assessed and that a reduction in the subject's assessment 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: May 30, 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.