



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Wentworth Tire Company  
DOCKET NO.: 05-27312.001-C-1 through 05-27312.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wentworth Tire Company, the appellant(s), by attorney Edward M. Burke, of Klafter & Burke of Chicago; and the Cook County Board of Review.

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	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-27312.001-C-1	29-22-100-001-0000	6,194	7,624	\$13,818
05-27312.002-C-1	29-22-100-002-0000	16,481	30,501	\$46,982

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 9,215 square foot parcel improved with a one-story masonry constructed automobile service garage with six service bays constructed in 1953 and containing approximately 3,170 square feet of building area.

The appellant, through counsel, submitted evidence that the subject's fair market value is not accurately reflected in its assessment. In support of the market value argument, the appellant submitted an appraisal authored by Patrick M. Kelly of Kelly Appraisal Consultants, Inc., Chicago. The report indicates Kelly a State of Illinois certified general appraiser and has a Member of the Appraisal Institute (MAI) designation. The appraisal indicated the subject was appraised as fee simple estate for ad valorem tax purposes; the appraisal is a limited summary appraisal; and both the interior and exterior of the improvements were inspected on January 20, 2006. The appraisal

disclosed that the appraiser employed the sales comparison approach to value to estimate a market value for the subject of \$160,000 as of January 1, 2005.

The appraisal revealed that the subject sold in December 2004 as part of a portfolio of four properties comprising the Wentworth tire chain. The total sale price was \$2,200,000. The appraisal indicated of the total sale price the subject was allocated \$270,000.

After detailing the subject's environs and describing the subject, the appraiser indicated that the subject's highest and best use as vacant would be for commercial development and as improved its current use.

To estimate a value for the subject through the sales comparison approach, the appraiser utilized the sales of five commercial auto repair/service facilities in market areas similar to the subject's market area. The comparables are sited on parcels ranging in size from 11,573 to 36,720 square feet and contain between 2,400 and 11,608 square feet of building area. The comparables were built from 1951 to 1997 and have from three to eight service bays. These properties and were sold between June 2003 and July 2004 for prices ranging from \$120,000 to \$730,000, or \$23.81 to \$73.13 per square foot of building area. The appraisal contained a grid analysis reflecting the adjustments made to the comparables for property rights conveyed, financing, conditions of sale, location size and other typical items. After an analysis of the comparables and the adjustments the, the appraiser estimated a value for the subject of \$50.00 per square foot of building area, or \$160,000, rounded.

Based on the sales comparison approach to value, the appraiser's final estimate of value was \$160,000 for the subject as of January 1, 2005.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's 2005 final total assessment of \$79,882 was disclosed. This assessment reflects a fair market value of \$210,216 or \$66.31 per square foot of total building area land included, when the Cook County Real Property Assessment Ordinance level of assessments of 38% for Class 5A commercial property is applied.

In support of the 2005 assessment, the board of review submitted a memorandum and Cook County Assessor's sale summary reporting sheets for five properties. The memorandum indicated the writer is a State of Illinois certified general appraiser. The memorandum's writer indicated the sales of these properties suggested an unadjusted range of value from \$37.50 to \$324.68 per square foot of building area. The writer also notes that the comparables were not adjusted for any of the classic factors. The comparable properties are from one-story commercial buildings

built from 1951 to 1988 with two or three service bays. The comparables range in size from 2,200 to 4,000 square feet of building area and in land size from 7,540 to 13,286 square feet. These sales occurred from March 2001 to January 2005 for prices ranging from \$150,000 to \$800,000. Sale summary sheets also revealed that only one of the comparables was exposed to the open market. Also submitted was a copy of a printout from the Cook County Recorder of Deeds disclosing a trustee's deed was recorded in 2004 for the subject reflecting an amount of \$270,000.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The issue before the Property Tax Appeal Board is the subject's fair market value. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Section 1910.65 of the rules of the Property Tax Appeal Board (86 Ill. Adm. Code §1910.65(c)). After reviewing the record and considering the evidence, the Property Tax Appeal Board finds a reduction of the assessments for the year at issue is warranted.

The Property Tax Appeal Board accords diminished weight to the board of review's evidence. The board of review presented what appears to be an in-house memorandum summarizing raw data from the sales of automobile service buildings. Further, the Board finds that only one of the sales comparables submitted by the board of review was exposed to the open market. The Board finds that the memorandum lacked analysis concerning the suggested comparables' similarity or dissimilarity to the subject. Further, there are no adjustments to the sales for time of sale, conditions of sale, condition of the buildings, location, size, or any other factor used in a conventional comparative analysis. Additionally, the board of review failed to provide any independent documentation verifying the correctness of the Cook County Assessor's sale summary reporting sheets, nor did it provide the property record cards for the subject property and the comparables to assist the Board in its evaluation of the comparability of the properties. The Property Tax Appeal finds that the board of review's submission of the raw sales data is to be given diminished weight.

The Property Tax Appeal Board finds that the appellant's appraiser developed a sales comparison approach using improved comparables with similar attributes as the subject property. The Board finds that the appraiser's use of the comparables sales

approach composed of automobile service buildings an appropriate selection of comparable properties. The sales comparison approach is the preferred method when assessing real property for taxation purposes and should be used when market data are available. Cook County Board of Review v. Illinois Property Tax Appeal Board, 384 Ill.App.3d 472, 480, 894 N.E.2d 400, 323 Ill.Dec. 633 (1<sup>st</sup> Dist. 2008) The Board finds that the appellant's appraiser's selection and examination of sales that occurred were near the assessment date at issue and were very similar: in use; in size; and in age to the subject. The Board finds that the adjustments made to the appellant's sales comparables are reasonable.

The Board finds the appellant's appraisal is the most credible and persuasive evidence of the subject's market value as of the assessment date at issue. Based on the foregoing analysis, the Property Tax Appeal Board finds the subject property had a market value of \$160,000, as of January 1, 2005. Since the fair market value of the subject has been established, the Board finds that the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% for Class 5A properties shall apply and a reduction is accordingly warranted.

In conclusion, with regard to the subject's 2004 sale, the Board finds that there is no evidence in the record indicating the transaction was arm's length in nature. The Board finds that the evidence from both the appellant and the board of review indicates the subject's sale was, in fact, not arm's length in nature.

Lbs/09

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: November 25, 2009

*Allen Castrovillari*

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.