



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

APPELLANT: E & E Machine & Engineering  
DOCKET NO.: 05-27366.001-C-1  
PARCEL NO.: 29-04-223-017-0000

The parties of record before the Property Tax Appeal Board are E & E Machine & Engineering, the appellant(s), by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. of Bartlett; and the Cook County Board of Review.

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:

**LAND:** \$ 22,134  
**IMPR.:** \$ 80,655  
**TOTAL:** \$ 102,789

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,562 square foot parcel improved with a 56-year-old, one and part two-story warehouse building containing 11,250 square feet of building area currently used as a machine shop. The subject is located in Thornton Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. In support of the market value argument, the appellant submitted a two-page brief and four pages of CoStar Comps Quick Comp reports consisting of eleven sales located in South Holland, Harvey, Broadview, Bartlett, Cicero and Chicago, Illinois. These properties range in age from 19 to 112 years; and are one-story or multi-story industrial or commercial buildings. The suggested comparables range in parcel size from 5,000 to 55,757 square feet of land

area and range in improvement size from 14,725 to 25,000 square feet of building area. The comparables sold between May 2004 and July 2005 for prices ranging from \$275,000 to \$575,000 or from \$18.52 to \$23.00 per square foot, including land. The appellant's evidence disclosed that the comparables were analyzed against the subject property on the basis of time, location, building size, ceiling clearance, age/condition, number of stories and land to building ratio. After making these adjustments, the appellant considered a per square foot unit value of \$18.00 with a corresponding market value of \$202,500 to be appropriate.

The appellant argued that the subject property is in disrepair and suffers from extreme physical deterioration, however, only provided a very poor quality black and white photograph of the subject. In addition, the appellant argued that the configuration of the interior of the subject property, as well as its ceiling heights, contribute to incurable functional obsolescence. Based on the evidence submitted, the appellant requested an assessment reflective of a \$202,500 market value and requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$102,789 was disclosed. In support, the board of review offered a memorandum indicating the subject's final assessment reflects a market value of \$270,497 or \$24.04 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property. The memorandum also indicated that the sales of seven properties in the subject's area suggest an unadjusted range of from \$18.68 to \$37.72 per square foot of building area thus supporting the current assessment. Cook County Assessor's Office sales sheets for the seven comparables which are located in Blue Island and South Holland, Illinois were provided. The comparable properties consist of two-story, industrial or manufacturing buildings ranging in age from 19 to 32 years, in parcel size from 13,700 to 111,514 square feet of land area and in building size from 9,660 to 15,200 square feet. These sales occurred between June 2001 and May 2007 for prices ranging from \$200,000 to \$450,000 or from \$18.68 to \$37.72 per square foot, including land. 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 reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved 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 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has not met this burden and no reduction is warranted.

The Property Tax Appeal Board finds that the parties submitted eighteen properties as comparable to the subject. The Board places little weight on the appellant's comparables. The appellant's evidence disclosed that the comparables were analyzed against the subject property on the basis of time, location, building size, ceiling clearance, age/condition, number of stories and land to building ratio, however, failed to indicate who prepared the sales analysis and who made the adjustments. In addition, no documentation or data relating to the adjustment process was provided consequently, the Board has no idea as to how and why the adjustments were made. The Board gives little weight to the board of review's comparables as the information provided was raw sales data with no adjustments made. The Board finds that the evidence from both parties lacked analysis concerning the suggested comparables' similarity or dissimilarity to the subject.

The appellant also argued that the subject property is in disrepair and suffers from extreme physical deterioration, however, only provided a very poor quality black and white photograph of the subject. In addition, the appellant argued that the configuration of the interior of the subject property, as well as its ceiling heights, contribute to incurable functional obsolescence. The Board finds these arguments unpersuasive in that the appellant failed to provide any evidence showing the extent of the disrepair, the extreme physical deterioration or the subject's incurable functional obsolescence as well as the cost to cure these problems. The Board further finds the appellant failed to provide any evidence to show how these problems impacted the subject's market value. In conclusion, the Board finds that the evidence submitted does not support a change in the subject's assessment and no reduction 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.

*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: April 23, 2010

*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.