



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

APPELLANT: Robert Gorski
DOCKET NO.: 06-22665.001-I-1 through 06-22665.002-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Gorski, the appellant, by attorney Anthony M. Farace, of Amari & Locallo in 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 |
|------------------|--------------------|--------|---------|----------|
| 06-22665.001-I-1 | 15-17-304-025-0000 | 19,057 | 28,600 | \$47,657 |
| 06-22665.002-I-1 | 15-17-304-039-0000 | 11,236 | 42,900 | \$54,136 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels with 19,800 square feet of land improved with a 38-year old, one-story, masonry, industrial building.

The appellant's appeal raises two arguments: first that there is unequal treatment in the assessment process of the improvement; and second, that the subject's property is overvalued as the bases for this appeal.

An ancillary issue is the size of the subject's improvement, wherein the appellant asserts that the building contains 5,500 square feet. In contrast, the board of review asserted that the subject contains 6,500 square feet of building area while adding the 1,000 square foot mezzanine. In support of this assertion, the board of review submitted a copy of the subject's property record card depicting the building's measurements by an employee of the assessor's office.

As to the equity argument, the appellant submitted assessment data and descriptions on eight properties via two grid sheets. The properties are improved with a one-story or two-story,

industrial building located in Proviso Township, as is the subject property. The eight properties range: in age from four to 95 years; in improvement size from 4,570 to 7,596 square feet of building area; and in improvement assessments from \$6.69 to \$11.90 per square foot of building area. The subject's improvement assessment is \$14.48 per square foot using the appellant's assertion of 5,500 square feet. The appellant also submitted copies of the assessor's database printouts relating to each of the suggested comparables. The printouts for property #4 and #6 reflect commercial minor improvements or other industrial minor improvements without further explanation.

As to the overvaluation argument, the appellant submitted copies of income and expense statements for tax years 2004 through 2006 as well as an actual income analysis for the subject. Gross income was estimated at \$24,750. Vacancy and collection loss was listed at 5% or \$1,238, management fees at 4% or \$990, and gross expenses at \$25,452. Net operating income was stated as \$22,523 while applying an overall capitalization rate of 9.50% resulted in an estimate of market value at \$237,079.

Moreover, the appellant submitted copies of printouts reflecting raw sales data and limited descriptive data regarding 12 sale properties. These properties sold from January, 2003, to September, 2003, for prices that ranged from \$170,000 to \$307,000. The properties were identified as single-tenant industrial buildings, which ranged in size from 3,900 to 9,538 square feet of building area. The printouts reflect that eight sales did not have the parties represented by real estate brokers, while in a ninth sale both parties to the transaction were represented by the same real estate broker. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$109,914 was disclosed. This assessment reflects a market value of \$305,317 or \$46.97 per square foot applying the Cook County Classification Ordinance level of assessment for class 5b, industrial property of 36%. In addition, the board's memorandum stated that the subject had sold on March 16, 1994 for a price of \$270,000 or \$41.53 per square foot using the board's assertion of 6,500 square feet of building area.

Moreover, the board's notes included copies of printouts reflecting raw sales data and limited descriptive data regarding nine sale properties. These properties sold from March, 2001, to February, 2008, for prices that ranged from \$205,000 to \$600,000, or in an unadjusted range from \$36.94 to \$85.71 per square foot. The buildings ranged in size from 3,800 to 7,200 square feet of building area. The printouts reflect that sales #3, #4, #5 and #8 are industrial warehouse buildings, while sale #1 is a multi-tenant industrial building. Based on this evidence, 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.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

As to the ancillary issue, the PTAB finds that the best evidence of improvement size was submitted by the board of review in the submission of the subject's property record cards. Therefore, the PTAB finds that the subject's improvement contains 6,500 square feet of building area.

As to the equity argument, the PTAB finds that comparables #1, #5, #7 and #8 located on grid sheet #2 submitted by the appellant are most similar to the subject in location, style, size, and/or age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$6.69 to \$11.90 per square foot of building area. The subject's improvement assessment is \$12.25 per square foot of building area based upon 6,500 square feet which is above the range established by the comparables.

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

When overvaluation is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. *86 Ill.Admin.Code 1910.63(e)*. 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. *86 Ill.Admin.Code 1910.65(c)*.

The PTAB finds that the appellant's argument that the subject's assessment is excessive when applying an income analysis based upon the subject's actual income and expenses unconvincing and not supported by the evidence in the record. Actual expenses and income can be useful when shown that they are reflective of the market. The appellant failed to proffer any market data to demonstrate that the subject's actual data was reflective of the market.

Further, the PTAB accorded no weight to the sale properties submitted by each party due to the limited data submitted for consideration as well as the raw, unadjusted data submitted into evidence.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject was overvalued by a preponderance of the evidence, but that the subject merits a reduction under the equity argument raised in this appeal.

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: September 23, 2011



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.