



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

APPELLANT: Robert Haller  
DOCKET NO.: 06-23702.001-I-1 through 06-23702.002-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Haller, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-23702.001-I-1	10-23-408-008-0000	6,973	38,883	\$45,856
06-23702.002-I-1	10-23-408-009-0000	6,973	25,922	\$32,895

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,380 square foot parcel improved with a 51-year-old, one-story style industrial building of masonry construction containing 4,000 square feet of building area and located in Niles 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 grid analysis reflecting four sales ranging in building size from 10,430 to 20,500 square feet. The sales occurred between March 2003 and September 2004 for prices ranging from \$225,000 to \$730,000, or from \$16.07 to \$43.96 per square foot, including land. No other descriptive data was provided. The appellant also submitted a two-page brief, a copy of the board of review's decision and a photograph of the subject property.

In addition, the appellant argued that the board of review reduced the subject's assessment in 2007 and that consistent with

the Hoyne and 400 Condominium Association decision, a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. In support of this claim, a copy of the board of review's 2007 decision for the subject was provided. Based on the evidence submitted, the appellant 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 combined assessment of \$78,751 was disclosed. In support, the board of review offered a memorandum indicating the subject's final assessment reflects a market value of \$218,753 or \$54.69 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 36% for Class 5b property. The memorandum also indicated that the sales of seven properties in the subject's area suggest an unadjusted range of from \$250,000 to \$520,598 or from \$41.67 to \$185.93 per square foot of building area thus supporting the current assessment. Cook County Assessor's Office sales sheets for the seven comparables located in Skokie, Illinois, like the subject, were provided. The comparable properties consist of one-story or two-story industrial buildings ranging in building size from 2,800 to 6,000 square feet. The sales occurred between May 2001 and September 2008. 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.

In rebuttal, the appellant's attorney submitted a one-page brief reiterating the appellant's contentions.

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 the appellant submitted four properties as suggested comparables to the subject. The Board places little weight on the appellant's four comparables. The Board finds the evidence lacks the descriptive details necessary to establish a basis for comparative analysis. The foundation for a comparative analysis would necessitate evidence of building size, land size, building type, exterior construction as well as distinctive features. This data was not provided. The Board also

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 the evidence submitted by both parties lacked analysis concerning the suggested comparables' similarity or dissimilarity to the subject.

In addition, the appellant argued that the board of review reduced the subject's assessment in 2007 and that a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. The Board finds this argument unpersuasive in that there was no showing or documentation to suggest why the subject was granted relief by the board of review in 2007. For these reasons, the Board finds the appellant's arguments are without merit 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: May 20, 2011

*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.