



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

APPELLANT: Robert Stuckel
DOCKET NO.: 06-23727.001-I-1
PARCEL NO.: 08-22-402-087-0000

The parties of record before the Property Tax Appeal Board are Robert Stuckel, 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 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: \$29,920
IMPR: \$154,893
TOTAL: \$186,007

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one unit containing 11,477 square feet of building area located in a 30-year old, one-story, masonry, commercial building that contains a total building area of 22,954 square feet. The subject building is situated on two PINs with 50% of the subject building situated on the subject PIN and 50% of the building situated on a related PIN, identified by PIN 08-22-402-088-0000. The related PIN is not part of this appeal. The appellant, via counsel, appeared before the property Tax Appeal Board argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject and located on the same street as the subject property. These comparables are improved with a masonry, one-story, industrial building. The properties range: in age from 30 to 33 years; in size from 11,477 to 19,880 square feet of building area; and in improvement assessments from \$11.10 to \$13.50 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney argued that the subject is one of two identical units in an industrial building and that the subject unit should be assessed at the same price per square foot as the identical unit, or \$13.50 per square foot of building area. In addition, the appellant's attorney argued that the sale of the subject property was not reflective the market value as the negotiated sale price included a lease back provision.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$205,361, or \$13.50 per square feet of building area. The board of review also notes the subject's total assessment of \$235,281 reflects a fair market value of \$653,588 when the Cook County Real Property Assessment Classification Ordinance level of 36% is applied. The board submitted raw sales data on ten properties. The sales occurred between July 2002 and January 2008 for prices that ranged from \$550,000 to \$990,000 or from \$55.00 to \$94.29 per square foot of building area. In addition, the board of review submitted a print out from the recorder of deeds that indicated a trustees deed was executed on September 6, 2005 for \$750,000 or \$59.89 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's representative asserted that the comparables submitted by the board and the recent purchase of the subject property both support the subject's current assessment.

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these comparables similar to the subject. These comparables are improved with a masonry, one-story, industrial building. The properties range: in age from 30 to 33 years; in size from 11,477 to 19,880 square feet of building area; and in improvement assessments from \$11.10 to

\$17.89 per square foot of building area. In comparison, the subject's improvement assessment of \$17.89 per square foot of building area is above the range of comparables. The PTAB gives little weight to the board of review's evidence as the data is merely raw sales data. Additionally, the county failed to submit any documentation supporting that subject's sale was an arm's-length transaction. Little weight was placed on this evidence as it did not address appellant's equity argument.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and 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: June 22, 2012



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.