



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

APPELLANT: D. Pelfresne
DOCKET NO.: 06-24687.001-C-1
PARCEL NO.: 02-08-201-010-0000

The parties of record before the Property Tax Appeal Board are D. Pelfresne, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of 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: \$24,817
IMPR.: \$1,277
TOTAL: \$26,094

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 37,601 square foot parcel of land improved with a 23 year-old, one-story, commercial building containing 1,645 square feet of building area. The appellant argued both unequal treatment in the assessment process as the basis of the appeal and that fair market value of the subject property is not accurately reflected in the assessed value.

In support of the market value argument, the appellant, via counsel, submitted a brief asserting the subject property, formally used as a go-kart track has not been occupied or has produced little or no income for a prolonged period of time. The appellant submitted copies of photographs of the subject to show the disrepair of the property. He asserts that the improvement lacks any value and the subject should be reclassified as a 1-90 which is defined as "other minor improvement which does not add value".

As to the equity argument, the appellant presented assessment information on a total of three suggested comparables located on the same Sidwell block as the subject. One comparable is a vacant lot and two are commercial properties with minor improvements, the same classification as the subject. The parcels range in size from 4,530 to 294,052 square feet and have land assessments from \$.05 to \$.66 per square foot. The appellant did not provide any descriptive information in regards to the improvements on the two commercial properties other than their assessed values.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$38,721 or \$1.03 per square foot and improvement assessment of \$1,277 or \$.78 per square foot of building area were disclosed. The total assessment reflects a market value of \$105,257 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% for Class 5A properties is applied. In support of the subject's assessment, the board of review submitted seven unadjusted vacant commercial land sales to support the subject's current assessment. The sales occurred between January 2001 and May 2007 for prices ranging from \$275,000 to \$1,300,000 or from \$6.47 to \$46.26 per square foot. 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 Board further finds a reduction in the subject's assessment is warranted.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the market value evidence indicates a reduction is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish the market value of the subject property, or more specifically the lack of market value in the subject's improvement. The photographs presented by the appellant fail to establish how the condition of the subject affects its market value.

The second issue is the classification of the subject, the PTAB finds the appellant's argument that the subject's improvement has no value and therefore a classification corresponding with this

lack of value is appropriate is unpersuasive. Because the appellant failed to present any market data as to the value of the improvement, there is no evidence to support a change in classification.

As to the equity argument, the appellant contends unequal treatment in the subject's land 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 Board finds the appellant has met this burden.

As to the land, the appellant presented three comparables and located on the same Sidwell block as the subject. The PTAB finds these parcels comparable to the subject. The parcels range in size from 4,530 to 294,052 square feet and have land assessments from \$.05 to \$.66 per square foot. In comparison, the subject land assessment of \$1.03 falls above the range of these comparables. Therefore, the PTAB finds that a reduction in the land 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.

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.