



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

APPELLANT: Doug Seniw  
DOCKET NO.: 06-25425.001-C-1 through 06-25425.005-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Doug Seniw, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in Calumet City; 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
06-25425.001-C-1	24-12-428-016-0000	11,823	3,265	\$15,088
06-25425.002-C-1	24-12-428-017-0000	12,468	4,676	\$17,144
06-25425.003-C-1	24-12-428-018-0000	12,468	8,145	\$20,613
06-25425.004-C-1	24-12-428-019-0000	12,468	12,206	\$24,674
06-25425.005-C-1	24-12-428-031-0000	42,047	18,201	\$60,248

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of five parcels of land containing 27,125 square feet improved with a 52-year old, one-story, masonry building used as a commercial car wash. The building contains 6,910 square feet of building area.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted an appraisal report of the subject property with an effective date of January 1, 2006 and a market value opinion of \$180,000. This appraisal was undertaken by David M. Richmond, who holds the designation of Certified General Real Estate Appraiser. The appraisal indicated that the intended use of this appraisal was to estimate the market value of the real estate for ad valorem

tax purposes. In addition, the appraisal stated that the appraiser personally inspected the subject property's interior and exterior as well as the surrounding immediate area on September 9, 2006.

The appraisal described the subject site as including several contiguous land parcels comprising 27,125 square feet of area used as a car wash facility. The one-story, masonry building contains 6,910 square feet of building area as reflected by the attached sketch reflecting the subject's foot print undertaken by the appraiser. He indicated that the subject is constructed on a concrete foundation with a slightly pitched roof. The interior of the building was divided into a reception/sales area and the car wash area. There were two aluminum overhead doors allowing access to the car wash on the north elevation. The exterior area to the east of the car wash exit reflected asphalt paving with a roof covering this area which is used for the final stage of the car wash processing or drying and other interior cleaning.

The appraisal developed one of the three traditional approaches to value, wherein the sales comparison approach estimated a value of \$180,000 for the subject.

The appraisal stated that the subject's highest and best use, as if vacant, was for commercial development, while the highest and best use, as if improved, was to maintain the existing improvements in its continued current use.

Under the sales comparison approach to value, the appraiser utilized five sales comparables, which were located in Chicago Heights or Chicago, as is the subject property. These comparables sold from December, 2002, through June, 2003, for prices that ranged from \$165,000 to \$320,000, or from \$25.00 to \$32.08 per square foot. The properties were improved with a one-story, masonry, commercial building. Property #1 and #2 were disclosed as self-service car washes, while property #3 was used as a convenience store, property #4 as a restaurant, and property #5 as a restaurant. They ranged in age from four to 73 years and in size from 4,800 to 11,000 square feet of building area. After making limited adjustments to the suggested comparables, the appraiser estimated the subject's market value to be between \$25.00 and \$27.00 per square foot for a rounded value of \$180,000.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$137,767. The subject's assessment reflects a market value of \$362,545 or \$56.44 per square foot using the Cook County Ordinance level of assessment for Class 5A, commercial property of 38%. As to the subject, the board also submitted copies of the subject's property record cards, which indicated that the subject's improvement contained 6,424 square feet of building area.

In addition, the board of review submitted a memorandum as well as CoStar Comps printouts for eight suggested comparables. The

properties contained either a one-story or a two-story, masonry, commercial building, all of which were used as self-service car washes. In contrast, property #6 included not only car wash area, but also a second-story apartment which was included in the sale price. These properties sold from January, 2001, to November, 2007, for prices that were in an unadjusted range from \$54.99 to \$334.55 per square foot. The buildings ranged in size from 3,432 to 9,300 square feet of building area. The printouts also reflected that sale #1, #3, #5 and #7 did not include real estate brokers for the parties related to each sale, while properties #3, #4 and #5 were sales of owner-users, while the remaining sales related to leased fee property rights or a sale for investment purposes. In addition, the board submitted an area map depicting the locations of the subject and the eight suggested sale comparables.

Moreover, the board of review's memorandum stated that it was not intended to be an appraisal or an estimate of value and should not be construed as such. It indicated that the information provided in the memorandum was collected from various sources and assumed to be factual, accurate or reliable. However, the memorandum disclosed that the writer had not verified the information or sources referenced; and therefore, did not warrant its accuracy. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

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 (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 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 Board concludes that the evidence indicates a reduction is not warranted.

Since both parties waived their right to a hearing and requested that the Board render a decision based upon the evidence submissions, neither party brought forward a witness to expound on their work product and be examined regarding the methodology contained therein.

In determining the fair market value of the subject property, the Board finds the greatest weight was accorded to the parties' sale comparables which were self-service car washes, as is the subject property. The Board accorded diminished weight to the appellant's appraisal due to the appraiser's violation of his designated highest and best, as improved, for the subject as well

as his lack of appropriate adjustments to his sales. The appraiser opined that the highest and best use, as improved, was for the subject's current use as a car wash. However, the appraiser used sale properties #3 through #5 which were not car wash facilities; thereby, reflecting a differing highest and best usage. Moreover, the appraiser failed to make any adjustments for this variance in usage. Furthermore, the appellant's sales #3 through #5 occurred from January, 2003, through June, 2003, with the appraiser failing to make any adjustments for this time distance from the assessment date at issue which is January 1, 2006. These flaws detract from the credibility of the appraisal. Therefore, the Board finds that the appellant's appraisal is unpersuasive and shall look to the raw sales data submitted by the parties.

The courts have stated that where there is credible evidence of comparables sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989). Therefore, the Board will give primary weight to the parties' remaining sale comparables submitted into evidence, specifically the appellant's sales #1 and #2 as well as the board of review's eight sale properties. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9, the Court held that of the three primary methods of evaluating property for purposes of real estate taxes, the preferred method is the sales comparison approach.

Thus, the Board finds that the appellant's sales #1 and #2 as well as the board of review's sales #3 through #5 are accorded the most weight in the Board's analysis. These sales were each owner-user, car wash facilities located within the subject's neighborhood. They ranged in size from 4,800 to 6,500 square feet of building area and in sale price from \$28.39 to \$208.29 per square foot. In comparison, the subject property contains 6,424 square feet of building area with a current market value at \$56.44 per square foot. After making adjustments to the sale comparables, the Board finds that the subject's current market value is at the low end of the range established by the sale comparables.

The Board accorded the remaining board of review's sales diminished weight due to a disparity in property rights, lack of advertisement on the open market, absence of real estate brokers representing the parties to the sales transaction, and/or inclusion of an apartment in the sales transaction.

Therefore, the Board finds that the appellant has not met its burden and that the subject property's market value is appropriate with no reduction 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

*J. R.*

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 20, 2012

*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.