



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

APPELLANT: Phil Kinsella
DOCKET NO.: 06-25569.001-R-2
PARCEL NO.: 19-11-201-045-0000

The parties of record before the Property Tax Appeal Board are Phil Kinsella, the appellant, by attorney Michael Griffin in Chicago, 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:

LAND: \$ 49,677
IMPR.: \$ 172,666
TOTAL: \$ 222,343

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 61,331 square foot parcel improved with a 55-year-old, one-story, masonry constructed, 24,521 square foot industrial building located in Lake Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellant's attorney submitted a spreadsheet with three, class 5-93, industrial buildings located within the same Sidwell Block as the subject. The three suggested comparables range in lot size from 7,113 to 27,700 square feet and in improvement size from 1,976 to 46,628 square feet of building area. The improvements range in age from 14 to 84 years old. The comparables have improvement assessments ranging from \$1.48 to \$9.56 per square foot of building area. In addition, the appellant submitted a one-page brief, a black and white photograph of the subject, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the evidence

presented, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$222,343. The board of review also submitted a memorandum from the county assessor's office, five COSTAR Comps service sheets as well as ancillary documents. The assessor's memorandum disclosed that the subject's 2006 assessed value of \$222,343 reflected a market value of \$617,619 or \$25.19 per square foot of building area.

The board submitted Comps service sheets for five properties located within the subject's market area. The comparables sold from December 2001 through May 2008 for prices that ranged from \$400,000 to \$1,600,000, or from \$17.39 to \$61.54 per square foot. The suggested comparables are improved with one-story or two-story, masonry constructed, industrial/warehouse buildings that range: in age from 41 to 76 years old, in lot size from 14,375 to 46,574 square feet and in improvement size from 20,000 to 30,000 square feet. Applying the Cook County ordinance level of assessment for Class 5b property of 36% to the subject's total combined assessment reflected a total market value of \$617,619 or \$25.19 per square foot. Based on this analysis, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The appellant provided evidence arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. The appellant submitted assessment information and limited descriptive data on three, class 5-93, industrial buildings located within the same Sidwell Block as the subject. The Board finds these properties similar to the subject in location and classification. However, the Board further finds the appellant's comparable one to be significantly inferior to the subject in size while comparable three is significantly superior to the subject. Also, the Board finds the appellant's comparables range from 7,113 to 27,700 square feet of land area, whereas, the subject site contains 61,331 square feet. In addition, two of the comparables differ from the subject in age. Finally, the Board finds the appellant failed to provide adequate descriptive data showing the similarity of the three suggested comparables to the subject. After considering adjustments for size and age, as well as other differences in the appellant's comparables when compared

to the subject, the Board finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject improvement was inequitably assessed by clear and convincing evidence and a reduction is not 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.