



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

APPELLANT: Comar Industries Inc
DOCKET NO.: 06-26620.001-R-1 through 06-26620.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Comar Industries Inc, the appellant, by attorney Brian P. Liston of Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-26620.001-R-1	19-23-202-007-0000	3,968	23,005	\$26,973
06-26620.002-R-1	19-23-202-008-0000	3,968	23,006	\$26,974

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two buildings classified as class 2-12 mixed use commercial and 4-unit residential apartment buildings of masonry construction. The buildings are two-story, 76 years old and have partial unfinished basements. Building #1 (Parcel No. 19-23-202-007-000) has 2,800 square feet of building area and a 1.5-car garage. Building #2 (Parcel No. 19-23-202-008-000) has 2,956 square feet of building area and a 2.5-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as Class 2-12 mixed use commercial/residential apartment buildings that range in age from 77 to 95 years old. The appellant did not include any data concerning building size, exterior construction, basement area or garage information for the comparables. The comparables purportedly have improvement assessments ranging from \$3.30 to \$6.95 per square foot of building area. The subject's improvement assessment is \$7.99 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for each separate Property Index Number (PIN). The comparables for building #1, PIN 19-23-202-007-0000 consist of two-story masonry buildings that are 79 or 81 years old. The buildings range in size from 2,500 to 2,900 square feet of building area. Each comparable has a partial unfinished basement. One comparable has central air conditioning. One comparable has a 2-car garage and two comparables have a 1-car garage. These properties have improvement assessments ranging from \$8.42 to \$8.75 per square foot of building area. Building #1 has an improvement assessment of \$8.22 per square foot of building area

The comparables for building #2, PIN 19-23-202-008-0000 consist of two-story masonry buildings that range in age from 78 to 82 years old. The buildings range in size from 2,681 to 3,311 square feet of building area. Each comparable has a partial unfinished basement. One comparable has central air conditioning. Two comparables have a 2-car garage and two comparables have a 1-car garage. These properties have improvement assessments ranging from \$8.19 to \$8.75 per square foot of building area. Building #2 has an improvement assessment of \$7.78 per square foot of building area. 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 not warranted.

The appellant contends unequal treatment in the subject's improvement 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 not met this burden.

The Board finds the appellant's descriptive data was lacking in sufficient detail to challenge the correctness of the assessments of either building. Additionally, the Board finds the comparables submitted by the board of review were similar to the subject in location, size, exterior construction and features. The subject's improvement assessments of \$7.78 and \$8.22 per square foot of building area, respectively, is within the range established by the board of review's comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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: April 22, 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.