



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

APPELLANT: Renee Tylka
DOCKET NO.: 06-27221.001-R-1 through 06-27221.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Renee Tylka, the appellant, by attorney Edward M. Burke, of Klafter & Burke 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
06-27221.001-R-1	24-18-103-011-0000	25,007	92,790	\$117,797
06-27221.002-R-1	24-18-103-012-0000	21,375	9,941	\$31,316

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels totaling 14,624 square feet improved with a part one-story and part two-story, 33-year old, masonry building used for commercial purposes. The subject's building contains 7,406 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 copies of the subject property's assessor database printouts as well as one-page brief asserting that the subject's two parcels are misclassified under the Cook County Ordinance classification codes. The statement argued that the initial parcel should be classified as a 2-18 as opposed to a class 5-92, while the second parcel should be classified as a 2-90 as opposed to a 5-90. Based upon this evidence submission, the appellant requested a reduction in the subject's value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$149,113. The subject's assessment reflects a market value of \$392,402 or \$52.98 per square foot for tax year 2006 using the Cook County Ordinance level of assessment for Class 5b, commercial property of 36%. As to the subject, the board submitted copies of the subject's property record cards as well as an aerial photograph, which reflected an improvement size of 7,406 square feet as well as a notation by the assessor's office that the apartment building had been removed and that the property was now 100% banquet hall.

In addition, the board of review submitted a memorandum as well as CoStar Comps printouts for seven suggested comparables. The properties contained masonry buildings each with a retail/restaurant usage. They sold from March, 2003, to January, 2007, for prices that were in an unadjusted range from \$88.87 to \$241.67 per square foot. The buildings ranged in size from 5,000 to 11,591 square feet of building area. 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, 331 Ill.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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds that the appellant has failed to proffer evidence to demonstrate that the subject's parcels and improvement as misclassified under the Cook County Ordinance classification codes. Therefore, the Board finds the appellant's assertions without further explanation or supportive evidence unpersuasive.

Moreover, the Board accorded diminished weight to the board of review's limited and raw sales data.

Therefore, the Board finds that appellant has not supported a change in the subject property's market value for tax year 2006. Therefore, the Board finds that 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: 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.