



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

APPELLANT: Maro Hubbard LLC
DOCKET NO.: 06-27736.001-I-1
PARCEL NO.: 17-07-131-056-0000

The parties of record before the Property Tax Appeal Board are Maro Hubbard LLC, the appellant(s), by attorney Donald T. Rubin, of Rubin & Norris 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: \$4,354
IMPR.: \$55,016
TOTAL: \$59,370

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,304 square foot parcel of land improved with a 37-year old, masonry, industrial building. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's first argument is that the subject property's design and improvement size are incorrectly listed by the county. The appellant assert that the subject is a one-story building that contains 2,300 square feet of building area. In support of this, the appellant has submitted a copy of a plat of survey for the subject. This document references parcels prior to the tax division of the property which created new property identification numbers for the subject and the other parcels. The survey indicates a one-story, brick and concrete block commercial building on what was parcel #3, lot #48. The dimensions of the buildings are not listed on the survey. A colored photograph was also included.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of 16 properties suggested as comparable to the subject and located within the subject's neighborhood code. The data in its entirety reflects that the properties are improved industrial buildings. The properties range: in age from 13 to 105 years; in size from 3,162 to 25,000 square feet of building area; and in improvement assessments from \$2.02 to \$17.34 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$55,016, or was disclosed. The board included a copy of the property record card for the subject which lists a first floor square footage of 2,239 square feet and a second floor square footage of 960 square feet for a total of 3,199 square feet of building area. This reflects an improvement assessment of \$17.20 per square foot of building area. The card indicates a field agent performed an exterior inspection on September 7, 2004. A diagram of the subject is drawn on the card. The county describes the subject as a one and part two-story building.

The board of review also submitted raw sales data on 11 properties. The sales occurred between May 2003 and January 2007 for prices ranging from \$325,000 to \$1,400,000 or from \$74.29 to \$311.11 per square feet of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject is over assessed when compared to similar properties. In addition, the attorney asserted that the subject property is a one and one-half story building. The attorney also asserted that the property has large ceiling heights. Neither party presented photographs of the interior of the subject. The appellant's attorney argued that the second floor does not have any use and may be used as storage or as a mezzanine space.

The board of review's representative did not have any personal knowledge as to how the county arrived at their square footage of the subject.

The parties acknowledged that the subject was part of a larger parcel which was split and that the plat of survey does not list the current parcel numbers.

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

The first issue before the PTAB is the subject's square footage. The PTAB finds the appellant failed to submitted sufficient evidence to establish that the county has incorrectly listed the subject's square footage. The plat of survey submitted by the

appellant does not indicate the dimensions of the subject. The appellant's attorney argued that this area would be used as storage which supports the county's position that the subject is part two-story. In addition, the county presented a copy of the property record card which shows an exterior inspection was conducted in September 2004 to arrive at 3,199 square feet of building area. The exterior photographs of the subject show second story windows; no interior photographs were submitted to support the lack of a second story. Therefore, the PTAB finds that the subject contains 3,199 square feet of building area.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of 16 equity comparables. The PTAB finds comparables these similar to the subject. The properties are improved with industrial buildings. The data in its entirety reflects that the properties are improved industrial buildings. The properties range: in age from 13 to 105 years; in size from 3,162 to 25,000 square feet of building area; and in improvement assessments from \$2.02 to \$17.34 per square foot of building area. In comparison, the subject's improvement assessment of \$17.20 per square foot of building area is within the range of comparables. The PTAB gives little weight to the board of review's evidence as the data is merely raw sales data without any assessment information.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported 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.

Donald 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.