



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

APPELLANT: Hiway Motel  
DOCKET NO.: 06-28368.001-R-1 through 06-28368.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hiway Motel, the appellant, by attorney Arnold G. Siegel in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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
06-28368.001-R-1	28-14-424-030-0000	\$90	\$416	\$506
06-28368.002-R-1	28-14-424-031-0000	\$90	\$416	\$506
06-28368.003-R-1	28-14-424-032-0000	\$90	\$416	\$506
06-28368.004-R-1	28-14-424-033-0000	\$90	\$416	\$506

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject lots are improved with a one-story dwelling of frame construction containing 1,112 square feet of living area. The dwelling is 67 years old. Features of the home include a concrete slab foundation and a one-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted data evidencing the subject's February 2005 sale price of \$20,000. In support of the appeal, the appellant submitted a copy of the Real Estate Contract, the Closing Statement and the Trustee's Deed. A signed affidavit by the owner of the subject property was submitted in which the extreme disrepair of the property was set forth. A signed affidavit by the former owner was also submitted in which he affirmed the sale was an arm's length transaction and also the property was in an extreme level of disrepair at the time of sale. The appellant's attorney submitted the 2005 Property Tax Appeal Board Decision in which the subject's assessment was reduced to a total of \$6,000. As a

result, the appellant requested a reduction in the subject's assessment to a total of \$2,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$10,790 was disclosed. The subject's assessment reflects a market value of \$106,200 using the 2006 three year median level of assessments for class 2 property of 10.12%. In support of the subject's assessment, the board of review offered the subject's property characteristic sheets. The board of review's evidence indicates the subject sold in February 2005 for \$20,000. The board of review also submitted a list of sales prices and sales dates for 20 properties. However, descriptions of these properties were not submitted. 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 appellant claimed the subject property's assessment was not reflective of its true market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2d Dist. 2000). The Board finds that based on the evidence contained in the record the appellant has sufficiently established overvaluation by a preponderance of the evidence and a reduction in the subject's total assessment is warranted. While the property was afforded a reduction by the Property Tax Appeal Board for 2005, the Board finds the subject is not an owner-occupied dwelling and is not entitled to the same 2005 assessment under Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

The Board finds the sale price of \$20,000 as evidenced by the appellant is the best evidence of the subject's market value as of the January 1, 2006 assessment date. The subject's assessment reflects a market value of \$106,200 and is in excess of the sale price. There was no evidence provided by the board of review indicating the subject's sale price was not an arm's length transaction. Moreover, the board of review failed to address the appellant's market value contention. Although a list of sales of properties in the subject's neighborhood was submitted, there were no descriptions of these properties to compare with the subject. The board of review's evidence also indicates the subject sold in February 2005 for \$20,000. Thus, the Board finds the subject has a market value of \$20,000 and the 2006 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.12% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2))

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 J. 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: June 18, 2010

*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.