



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

APPELLANT: Dearborn Wholesale Grocers  
DOCKET NO.: 06-28963.001-I-1 through 06-28963.010-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dearborn Wholesale Grocers, the appellant, by attorney G. Terence Nader of Schoenberg, Finkel, Newman & Rosenberg, LLC, Chicago, Illinois; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
06-28963.001-I-1	13-36-214-004-0000	9,975	19,019	\$28,994
06-28963.002-I-1	13-36-214-005-0000	19,950	38,038	\$57,988
06-28963.003-I-1	13-36-214-006-0000	9,975	19,019	\$28,994
06-28963.004-I-1	13-36-214-007-0000	9,975	400	\$10,375
06-28963.005-I-1	13-36-214-008-0000	9,576	400	\$9,976
06-28963.006-I-1	13-36-214-009-0000	9,975	400	\$10,375
06-28963.007-I-1	13-36-214-010-0000	9,975	400	\$10,375
06-28963.008-I-1	13-36-214-011-0000	9,975	533	\$10,508
06-28963.009-I-1	13-36-214-012-0000	9,975	533	\$10,508
06-28963.010-I-1	13-36-214-018-0000	9,607	400	\$10,007

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a single-story industrial building that has been converted for use as a wholesale grocery store. The building contains approximately 9,900 square feet of above grade area and has a partially finished basement of 2,100 square feet. The building was constructed in 1956. The subject has a 27,400 square foot parcel. The subject property is classified as a 5-30 commercial property under the Cook County Real Property Assessment Classification Ordinance, which is to be

assessed at 38% of market value. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an appraisal, containing the three approaches to value, estimating the subject property had a market value of \$495,000 as of January 1, 2006. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$246,240<sup>1</sup>, which reflects a market value of \$648,000 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5A commercial property of 38%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal estimating the subject property had a market value of \$495,000 as of January 1, 2006. The subject's assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$495,000 as of January 1, 2006. Since market value has been determined the 38% level of

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<sup>1</sup> The addendum to the appellant's petition has different total assessments for each of the parcels under appeal when compared to the board of review final decision. The Property Tax Appeal Board utilized the final decision of the Cook County Board of Review submitted by the appellant to calculate the total assessment of the subject property.

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assessment for class 5A property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code 1910.50(c)(3)).

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: January 26, 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.