



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

APPELLANT: Chicago Heights Brass Foundry, Inc.  
DOCKET NO.: 06-30060.001-I-1 through 06-30060.005-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chicago Heights Brass Foundry, Inc., the appellant, by attorney Gregory J. Lafakis and attorney Ellen Berkshire, with the law firm of Verros, Lafakis & Berkshire, 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 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
06-30060.001-I-1	32-29-210-006-0000	2,362	2,661	\$5,023
06-30060.002-I-1	32-29-210-007-0000	2,362	2,661	\$5,023
06-30060.003-I-1	32-29-210-008-0000	2,362	4,415	\$6,777
06-30060.004-I-1	32-29-210-009-0000	2,362	3,169	\$5,531
06-30060.005-I-1	32-29-210-010-0000	2,700	4,041	\$6,741

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of five land parcels comprising 18,750 square feet of land improved with a one-story, masonry building. The improvement contains 8,922 square feet of building area within an industrial building used as a brass foundry. The improvement's editions range in age from 25 to 63 years. The appellant's appeal is based on unequal treatment in the assessment process.

As to the equity argument, the appellant submitted assessment data and descriptions on three properties located within a one-mile radius from the subject. The properties are improved with a single, masonry building used as an industrial building. They range: in age from 27 to 88 years; in size from 6,000 to 19,250 square feet of building area; and in improvement assessments from

\$0.83 to \$1.80 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney stated that the subject property was 100% vacant in tax year 2006. In addition, she submitted without objection from the board's representative a copy of the subject's 2007 tax year PTAB decision, #07-23302-I-1 et al. She argued that tax year 2006 and 2007 are within the same triennial reassessment period and that the 2007 tax year reduction should apply to the 2006 tax year with the subject's only change being the addition of two additional land parcels. A copy of this PTAB decision was identified for the record as Appellant's Hearing Exhibit #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,167 was disclosed. This assessment reflects a market value of \$108,797 or \$12.19 per square foot when the Cook County Ordinance level of assessment for class 5b, industrial property of 36% is applied.

In support of the subject's market value, raw sales data was submitted for five properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold in an unadjusted range from \$17.01 to \$39.02 per square foot. The buildings contain from 7,200 to 10,000 square feet of building area.

The board's memorandum stated that it was not intended to be an appraisal or estimate of value and should not be construed as such. Furthermore, the memorandum indicated that data was collected from sources assumed to be factual, accurate and reliable, but there was no verification of the information or sources and therefore, the accuracy is not warranted. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the argument and/or testimony as well as 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 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 PTAB finds the appellant has met this burden.

As to the equity argument, the PTAB finds that the comparables submitted by the appellant are most similar to the subject in

location, style, size, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$0.83 to \$1.80 per square foot of building area. The subject's improvement assessment is \$3.02 per square foot of building area is above the range established by the comparables.

The board of review's properties were accorded diminished weight due to a disparity in raw, unadjusted data and/or location.

Moreover, the PTAB finds that evidence was submitted indicating that the PTAB accorded a reduced assessment to the subject property in the 2007 tax year, which is within the same triennial reassessment period as this 2006 tax appeal year. The Court has ruled that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). Therefore, the PTAB finds that based upon the 2007 non-triennial assessment reduction, it is appropriate to reduce the appellant's 2006 assessment.

As a result of this analysis, the PTAB finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is 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: August 19, 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.