FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 2101 W. Concord LLC
DOCKET NO.: 06-30817.001-I-1 through 06-30817.002-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2101 W. Concord LLC, the appellant, by attorney Ellen G. Berkshire, 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 ***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
06-30817.001-I-1	14-31-331-012-0000	37,001	36,679	$73,680
06-30817.002-I-1	14-31-331-026-0000	12,931	0	$12,931

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2006 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 98-year old, two-story, industrial building containing 10,374 square feet of building area. The property has a 9,264 square foot site and is located in West Chicago Township, Cook County. The subject is

classified as a class 5B, industrial property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's attorney raised two arguments: first, that the subject was not substantially completed and not fit for occupancy; and second, that there is an assessment inequity as the bases of this appeal. In support of the vacancy argument, the appellant submitted a one-page vacancy affidavit completed by a man identified as Daniel Boyd asserting to be the owner/managing agent of the subject. The affidavit reflects 100% vacancy during tax year 2006. Based upon this document, the appellant requested a 10% occupancy factor with a corresponding assessment reduction.

As to the equity argument, the appellant submitted a brief and Exhibits B through P which related to other properties' tax appeals before the county assessor or board of review, while the brief also referenced 11 other properties which were allegedly granted assessment relief due to various reasons.

Procedurally, at hearing, the appellant's attorney withdrew a prior subpoena request without an objection from the board of review. This request was granted by the Board.

At hearing, the appellant's attorney alleged that the subject's building was undergoing rehabilitation from 2005 to 2007 with a building permit issued sometime in 2004. She asserted that the county exhibited a policy of granting pro-rata assessments on other properties; and therefore, such relief should have been granted to the subject property. Upon review of the appellant's pleadings, the attorney could not locate a copy of the subject's property record card, which she then indicated was actually submitted by the board of review. Further, she indicated that there was no documentation in these pleadings relating to what evidence was submitted at the county level appeal by this appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $86,611. This assessment reflected a market value of $263,443 or $25.39 per square foot by application of the assessment level for class 5B, industrial property of 36% as indicated in the Cook County Classification Ordinance.

As to the subject, the board of review's memorandum indicated that the subject sold on September 3, 2003 for a price of $715,000 or $68.92 per square foot, while submitting copies of

the trustee's deed and a printout from the Cook County Recorder of Deeds office. In addition, the CoStar Comps printout indicated that the buyer had reported a sale price of $1,300,000 for the subject and that the buyer was planning to convert the building into residential condominiums. Moreover in support of its contention of the correct assessment, the board of review submitted sales data relating to nine suggested comparables.

At hearing, the board of review's representative testified that there is no dispute that the subject contained two land parcels, one of which was vacant land and the other an improved parcel as of the assessment date at issue. He referred to the subject's photographs included in the board of review's pleadings which reflect a two-story, masonry building. In addition, he testified as to the subject's contradictory sale prices, he believes the $715,000 reflected on the Cook County Recorder of Deeds office is controlling.

In rebuttal, the appellant's attorney stated that she had no personal knowledge of the subject's sale transaction.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds unpersuasive the appellant's assertion that the subject was vacant due to lack of habitability; and therefore, should be accorded a reduced assessment. The appellant's sole piece of evidence on this issue was a one-page affidavit signed by someone alleged to be the owner/manager. Beyond this solitary piece of evidence, the appellant failed to submit either further written support or testimony to support the subject's alleged lack of habitability.

As to the issue of inequity by the county board of review in granting relief for vacancy, the Appellate Court in Moroney v. PTAB, 2013 WL 6529125 (Ill. App. 1st District), found that there was no automatic policy to grant an assessment reduction based on vacancy. The Court cited the board of review Rule 21, which "suggests that the board of review requires more than a bare assertion of vacancy when determining modifications in tax assessments". Moroney at paragraph 41.

In the instant case, the Board finds the appellant submitted a plethora of Exhibits relating to documentation submitted by different properties in a property tax appeal before the county assessor or board of review. However, there is no explanation as to why, if any, reduction was accorded these properties by the board of review. Further, the Board finds that there was no evidence or testimony submitted to support this appellant's mere assertion of vacancy and requested relief.

Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and/or whether there was a policy by the board of review of granting such relief. Thereby, a reduction in the subject's assessment *is not* justified.

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.

Chairman

Member

Member

Member

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: October 24, 2014

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.