



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

APPELLANT: New Home Baptist Church
DOCKET NO.: 06-31172.001-C-1
PARCEL NO.: 16-15-116-002-0000

The parties of record before the Property Tax Appeal Board are New Home Baptist Church, 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:

LAND: \$ 9,900
IMPR.: \$ 64,500
TOTAL: \$ 74,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,500 square foot land parcel improved with a 93-year old, two-story, masonry, mixed-use building. The appellant's appeal raises two issues: first, that the subject's improvement size is in dispute; and second, that there is unequal treatment in the assessment process of the subject's improvement.

As to the improvement size, the appellant's grid analysis asserts that the building contains 5,820 square feet. In contrast, the board of review asserted that the subject contains 10,320 square feet of building area. In support of this assertion, the board of review submitted copies of the property record cards for the subject. Two of these pages reflect the building's diagram and the calculation of the size as well as the date of inspection and signature of the assessor's office employee.

As to the equity argument, the appellant submitted assessment data and limited descriptions on three properties located within a one-mile radius from the subject. The attached printouts indicate that the properties are improved with a mixed-use commercial/residential building with apartments above seven units or more or a building square footage over 20,000 square feet.

The buildings vary in height from one-story to partially four-story structures. They range: in age from 76 to 118 years; in units from seven to nine; in size from 6,000 to 12,150 square feet of living area; and in improvement assessments from \$5.11 to \$6.38 per square foot of building area. The appellant's grid analysis reflects that the subject's improvement assessment is at \$16.34 per square foot, while using 5,820 square feet of building area.

In addition, the appellant's pleadings included two affidavits reflecting actual income and expenses for tax years 2004 and 2005 for the subject property wherein the affiant is the property's managing agent for the New Home Baptist Church. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$104,975 was disclosed. This assessment reflects a market value of \$437,395 or \$42.38 per square foot when the Cook County Ordinance level of assessment for class 3 property of 24% is applied. In addition, the board's pleadings asserted that the appellant's attorney did not argue for any type of partial exemption or change in classification. The memorandum asserted that if the subject property was in fact a church with residential areas, then the first floor area could be exempt and the apartments could be assessed at only 16% pursuant to the Cook County Classification Ordinance.

In support of the subject's market value, raw sales data was submitted for seven 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 \$135,000 to \$625,000, or from \$12.78 to \$72.47 per square foot 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 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 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 improvement's size, the PTAB finds that the best evidence was the property record cards submitted by the board of review. Therefore, the PTAB finds that the subject's improvement contains 10,320 square feet of building area.

As to the equity argument, the PTAB finds that the comparables submitted by the appellant are most similar to the subject in location, style, exterior construction, size, age, and/or units. 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 \$5.11 to \$6.38 per square foot of building area. Using the subject's correct improvement size, the improvement assessment is \$9.21 per square foot of building area, which 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; location; and/or size.

Moreover, the PTAB found unpersuasive the appellant's two affidavits reflecting only actual income and expense data for the subject for tax years not at issue in this appeal, while lacking market data in support of its argument.

As a result of this analysis, the PTAB finds the appellant has adequately demonstrated that the subject dwelling 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.

Donald 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: May 20, 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.