



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

APPELLANT: Terry Sanford
DOCKET NO.: 07-21092.001-C-1
PARCEL NO.: 31-25-202-029-0000

The parties of record before the Property Tax Appeal Board are Terry Sanford, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in Chicago; 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: \$ 74,071
IMPR.: \$ 34,708
TOTAL: \$108,779

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story, masonry, commercial building containing 8,244 square feet of building area. It was built in 1963 and is currently being used as a funeral home. The improvement is situated on a 55,693 square foot site and is located in Park Forest, Cook County. The appellant, via counsel, argued that the fair market value of the subject was not accurately reflected in its assessed value.

In addition, the appellant asserted that the subject property is misclassified under the Cook County Real Property Assessment Classification Ordinance as a class 5-97, special commercial structure, and should be classified as a class 2-12 mixed-use residential and commercial property. In support of this contention, the appellant submitted: a copy of the assessor's property record card altered by the funeral director, Robert J. Moynihan; a copy of two black and white photographs depicting a bathroom and an empty room; an affidavit signed by Robert J. Moynihan attesting that the funeral home includes a residential apartment in which staff or students will reside throughout the

year; and an affidavit from the appraiser, Jennifer Soto, indicating that the funeral home includes a residential apartment that she inspected.

In support of the market value argument, the appellant submitted a limited summary appraisal undertaken by Jennifer C. Soto and James A. Matthews of James A. Matthews Inc. The report indicates both appraisers are certified general real estate appraisers. The report indicates that Soto personally inspected the subject property. The appraisers indicated the subject had an estimated market value of \$410,000 as of January 1, 2007. The appraisal report utilized only the sales comparison approach to value to estimate the market value for the subject property. The appraisal finds the subject's highest and best use is its current use.

Under the sales comparison approach, the appraisers analyzed the sales of five one-story, commercial buildings located in either Matteson, Park Forest, Glenwood, Chicago Heights or South Chicago Heights. The suggested comparable properties consist of a convenience store, an automatic car wash, a paint and wallpaper store, a Haitian church, and an abandoned retail property. The properties contain between 4,400 and 10,000 square feet of building area. The age of the properties was not disclosed. The comparables sold from March 2002 to December 2004 for prices ranging from \$125,000 to \$485,000, or from \$28.41 to \$48.50 per square foot of building area, including land. Based on the similarities and differences of the comparables when compared to the subject, the appraisers estimated a value for the subject under the sales comparison approach of \$50.00 per square foot of building area, including land, or \$410,000, rounded. The appraisers then added in the Addenda that "no warranty can be given as to the accuracy of information provided by others."

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$208,778 was disclosed. The subject's final assessment reflects a fair market value of \$549,416 when the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property is applied. In support of the subject's assessment, the board submitted raw sales information on six funeral home properties suggested as comparable. The properties sold from June 1999 to November 2007 for prices ranging from \$159,650 to \$1,275,000 or from \$33.84 to \$193.18 per square foot of building area, including land. The board also included photographs and the property record card for the subject, as well as a copy of a recorded Warranty Deed from 1999.

At hearing, the appellant's attorney, Howard Melton, indicated that the 2008 assessment for the subject property was reduced to \$90,230, while the 2009 assessment was reduced to \$85,717. No evidence of these reductions was submitted at the hearing, however. The board of review's representative, Chris Beck, rested on the evidence previously submitted.

After hearing the testimony and considering the evidence in the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code. § 1910.65(c).

In determining the fair market value of the subject property, the Board gives no weight to the appellant's appraisal. The Board finds the appellant's appraisers used four sales that occurred in 2002 which the Board finds too distant in time to value the subject property as of January 1, 2007. Additionally, the Board finds the use of the suggested comparables to be dissimilar to that of the subject. Moreover, there was no appraiser testimony to bolster the position indicated by the appraisal. The Board finds that because of this analysis and the use of inappropriate market data, the estimate of value for the subject property is unreliable. As a final point, the Board gives little weight to the board of review's comparables as the information provided was raw sales data with no adjustments made.

However, the Board does find the appellant has submitted sufficient evidence to show that the subject is used as a funeral home with an apartment. The appellant's appraiser describes the property as mixed-use in her affidavit, as does the funeral director. Additionally, the photographs provide additional support for this contention. Therefore, the Board finds that subject should be assessed as a class 2-12 mixed-use property as allowed for in the Cook County Real Property Assessment Classification Ordinance.

Therefore, the Board finds that a reduction in the subject's assessment 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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: March 22, 2013

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.