



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

APPELLANT: Rose Becker  
DOCKET NO.: 07-21127.001-I-1  
PARCEL NO.: 16-18-200-002-0000

The parties of record before the Property Tax Appeal Board are Rose Becker, the appellant, by attorney Michael Griffin of 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:

**LAND:** \$ 42,120  
**IMPR.:** \$ 77,629  
**TOTAL:** \$ 119,749

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story industrial warehouse building of brick construction that contains 11,344 square feet. The building was constructed in 1929 and is located on a 12,000 square foot site in Oak Park, Cook County. The subject is classified as a class 5-93 industrial property assessed at 36% of market value pursuant to the Cook County Real Property Assessment Classification Ordinance ("Ordinance").

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant provided three comparables. The appellant did not disclose the proximity of the comparables to the subject and the appellant indicated only one comparable had the same classification code as the subject property. The appellant stated the comparables had building improvements that ranged in size from 5,875 to 6,912 square feet. The appellant indicated the comparables #2 and #3 were 93 and 29 years old, respectively. No age was provided for comparable #1. The appellant did not disclose such information as number of buildings, number of stories, exterior construction, office space, warehouse space, loading docks and the like for the

comparables. These properties had improvement assessments ranging from \$20,090 to \$66,104 of from \$3.48 to \$8.47 per square foot of building area. The appellant described the subject as having 7,800 square feet of building area and an improvement assessment of \$9.95 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$27,120.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$119,750 was disclosed. The board of review provided a copy of the subject's property record card disclosing the property is improved with a one-story 11,344 square foot industrial building. The subject has an improvement assessment of \$77,630 or \$6.84 per square foot of building area.

In its submission the board of review stated the subject's assessment reflects a market value of \$332,638 or \$29.32 per square foot of building area, land included. The board of review provided information on five sales to support the subject's assessment. The comparables were composed of three, one-story, a two-story and a three-story industrial or warehouse buildings ranging in size from 9,750 to 14,890 square feet of building area. The comparables were constructed from 1917 to 1974 and sold from June 2003 to November 2005 for prices ranging from \$366,000 to \$800,000 or from \$24.40 to \$83.59 per square foot of building area, land included.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The Board initially finds the best evidence of the description of the subject property was provided by the board of review in the form of the subject's property record card. Based on this evidence the Board finds the subject building has 11,344 square feet of building area.

The appellant in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. 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)). First, the appellant analyzed the subject's improvement assessment using the wrong size. Based on this record, the Board finds the subject has an improvement assessment of \$6.84 per square foot of building area, which is within the range established by the appellant's own comparables. Nevertheless, the appellant's evidence did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed. With respect to comparing the improvements the board finds the appellant's evidence lacked important information with

respect to the comparables such as building age for one comparable, number of buildings, type of construction of the building improvements, office space, warehouse space, loading docks and the like. Without this information the Board is not able perform any meaningful analysis of the comparability of the properties and to determine whether an inequity exists in the assessment of the improvements. Additionally, the comparables were not particularly similar to the subject in size. For these reasons, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvements were being inequitably assessed.

As a final point, the Property Tax Appeal Board finds the board of review did submit information on five comparable sales that demonstrated the subject's assessment was not excessive in relation to its market value as reflected by the assessment.

In conclusion, the Board finds a reduction in the subject's assessment is not justified based on this record.

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: April 23, 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.