



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

APPELLANT: Robert Bernstein
DOCKET NO.: 07-21232.001-C-1 through 07-21232.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Bernstein, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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
07-21232.001-C-1	20-30-435-038-0000	16,772	7,526	\$24,298
07-21232.002-C-1	20-30-435-045-0000	44,726	18,376	\$63,102

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story, seventeen-year-old, masonry constructed commercial building containing 5,400 square feet of building area built on slab. The improvement is situated on a parcel of land containing 29,425 square feet zoned B3-1, Community Shopping District and located in Lake Township, Cook County. The subject is currently used as a car wash business and has eight self-washing stations each with two space heaters as well as two automatic car wash stations each with one space heater. The subject has a land to building ratio of 5.45:1.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing the subject's market value is not accurately reflected in its assessment. In support of this claim, the appellant submitted a summary appraisal report prepared by a State of Illinois certified real estate appraiser. The appraisal report disclosed that the subject property was inspected on August 2, 2007. The appraisal also disclosed that the subject property sold in September 2004 for \$500,000. The appraiser

determined the subject's highest and best use as improved to be its continued use as a commercial building. The appraiser utilized the sales comparison approach to estimate a market value of \$230,000 for the subject as of January 1, 2007.

In the sales comparison approach to value, the appraiser employed the sales of five properties located within the subject's area. The comparables consist of one-story, commercial buildings ranging from eleven to eighty-six years in age. The parcels range in size from 6,198 to 16,500 square feet of land area, the improvements range in size from 3,256 to 8,940 square feet of building area with land to building ratios ranging from 1.01:1 to 5.07:1. The comparables sold between July 2002 and August 2005 for prices ranging from \$100,000 to \$350,000 or from \$24.61 to \$42.68 per square foot of building area, including land. The appraiser adjusted each of the comparables for pertinent factors. After making these adjustments, the appraiser concluded a value for the subject via the sales comparison approach of \$230,000, rounded, as of January 1, 2007.

At hearing, the appellant stated that the subject's poor and limited automobile access from Ashland Avenue negatively impacts its market value. Based on the evidence submitted, the appellant requested an assessment reflective of a fair market value for the subject of \$230,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$133,373, which reflects a market value of \$350,980 or \$65.00 per square foot, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted a memorandum, the subject's building record card, and descriptive data on four suggested sale comparables. The sales occurred between December 2002 and November 2007 for prices ranging from \$1,000,000 to \$2,300,000 or from \$177.08 to \$334.55 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. The board's evidence disclosed that the subject sold in September 2004 for \$500,000; however, the subject's transfer declaration indicated there was \$75,000 of personal property included in the transaction.

At hearing, the board of review's representative argued that the appellant's appraisal report fails to provide photographs of the five sales comparables and relied on older sales. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the appellant's appraiser used commercial buildings, similar to the subject, in its appraisal report.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has satisfied this burden and a reduction is warranted.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the best evidence to be the appellant's summary appraisal report. The appellant's appraiser utilized the sales comparison approach to value to estimate the fair market value of the subject. The Board finds the appraisal to be persuasive for the appraiser: has experience in appraising; reviewed the subject's history; estimated a highest and best use for the subject property; utilized appropriate market data in undertaking the sales comparison approach to value; and lastly, used similar properties in the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments that were necessary. The Board gives little weight to the board of review's comparables as the information provided was raw sales data with no adjustments made.

Therefore, the Property Tax Appeal Board finds that the subject had a fair market value of \$230,000 as of January 1, 2007. Since fair market value has been established, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 5a property of 38% shall apply. In applying this level of assessment to the subject, the total combined assessed value is \$87,400, while the subject's current total assessed value is above this amount at \$133,373. Therefore, the Board finds 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 J. 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: December 3, 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.