



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

APPELLANT: Rosie Warr  
DOCKET NO.: 07-24188.001-C-1  
PARCEL NO.: 20-04-409-037-0000

The parties of record before the Property Tax Appeal Board are Rosie Warr, 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:** \$12,853  
**IMPR.:** \$55,081  
**TOTAL:** \$67,934

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story service garage with 5,950 square feet of building area. The building was constructed in 1962. The property is classified as a class 5-22 property under the Cook County Real Property Assessment Classification Ordinance and is located on a 6,150 square foot site in Lake Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparables properties including copies of assessment printouts from the Cook County Assessor's website for the subject and the three comparables. The appellant also completed a grid analysis for the subject and the comparables; however, the data used by the appellant did not match that contained on the assessment printouts. The Property Tax Appeal Board will utilize the data on the printouts. The comparables were described as being improved with one-story public garages that ranged in size from 1,990 to 2,836 square feet of building area. The comparables ranged in age from 57 to 77 years old. These properties had improvement assessments that ranged from \$20,898 to \$28,705 or from \$8.97 to \$11.26 per square foot of

building area. The subject has an improvement assessment of \$55,081 or \$9.25 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$30,017 or \$5.04 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$67,934 was disclosed. The subject's assessment reflects a market value of \$178,774 or \$30.05 per square foot of building area, including land, using the 38% level of assessments as provided for class 5-22 property under the Cook County Real Property Assessment Classification Ordinance. The board of review submitted a memorandum disclosing the subject property and three adjacent parcels sold in June 2008 for a price of \$415,000. A copy of the Illinois Real Estate Transfer Declaration (PTAX-203) was submitted by the board of review documenting the sale. The document indicated the property was advertised for sale and there was no indication the parties were related. The board of review memorandum indicated that the value of the parcels not under appeal was \$156,028.47. Deducting the value of the parcels not under appeal from the purchase price resulted in a value attributed to the subject parcel of \$258,971.53 or \$69.75 per square foot of building area.

In further support of the assessment the board of review presented information on six comparable sales improved with auto repair garages that ranged in size from 3,000 to 6,200 square feet of building area. The buildings were constructed from 1931 to 1992. The sales occurred from December 2004 to December 2008 for prices ranging from \$92,000 to \$3,800,000 or from \$30.67 to \$612.90 per square foot of building area, land included. Four of the sales had prices ranging from \$30.67 to \$125.71 per square foot of building area, land included. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The appellant provided information on three comparables that were improved with buildings that were smaller and older than the

subject improvement. These properties had improvement assessments ranging from \$8.97 to \$11.26 per square foot of building area. The subject has an improvement assessment of \$9.25 per square foot of building area, which is within the range established by the comparables. After reviewing this data the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject building was being inequitably assessed. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The Board further finds the board of review submitted evidence disclosing the subject property and three additional parcels sold June 2008 for a price of \$415,000. The board of review attributed approximately \$258,970, rounded, of the purchase price to the subject property. Additionally, the board of review provided sales information on six comparable sales improved with auto repair garages that ranged in size from 3,000 to 6,200 square feet of building area. The buildings were constructed from 1931 to 1992. The sales occurred from December 2004 to December 2008 for prices ranging from \$92,000 to \$3,800,000 or from \$30.67 to \$612.90 per square foot of building area, land included. Four of the sales had prices ranging from \$30.67 to \$125.71 per square foot of building area, land included. The subject's assessment totaling \$67,934 reflects a market value of \$178,774 or \$30.05 per square foot of building area, land included, using the 38% level of assessments as provide for class 5-22 property under the Cook County Real Property Assessment Classification Ordinance. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to the property's market value.

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: 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.