



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

APPELLANT: Rhema Word Church
DOCKET NO.: 07-24240.001-C-1
PARCEL NO.: 13-33-321-040-0000

The parties of record before the Property Tax Appeal Board are Rhema Word Church, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC in 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: \$133,114
IMPR: \$74,682
TOTAL: \$207,796

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 33,362 square foot parcel of land improved with a 43-year old, two-story, masonry, commercial building. The appellant, via counsel, argued both the market value of the subject property is not accurately reflected in the property's assessed valuation and that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

In support of the market value argument, the appellant submitted a commercial/industrial vacancy-occupancy affidavit listing that the subject was vacant for 2007. A second affidavit was submitted by the appellant where the affiant attested that the subject was 100% vacant due to a pipe exploding. No further information was provided on the pipe exploding.

In support of the equity argument, the appellant submitted assessment data and descriptions on three properties suggested as comparable to the subject and located within nine miles of the subject. The data in its entirety reflects that the properties

are improved with one or two-story, masonry, bank buildings. The properties range: in age from 10 to 93 years; in size from 4,176 to 117,470 square feet of building area; and in improvement assessments from \$.52 to \$3.20 per square foot of building area. The appellant lists the subject's size at 12,100 square feet of building area without further information. The appellant also included black and white photographs of the suggested comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's assessment of \$207,796 was disclosed. This assessment reflects a fair market value of \$546,831 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% for Class 5a properties is applied. In support of the assessment, the board submitted copies of the property record card for the subject as well as raw sales data on four properties. The property record card includes a diagram of the subject showing its square footage as 12,100 square feet of above ground building area which reflects an improvement assessment of \$6.17 per square foot of above ground building area. The comparables sold between September 2001 and March 2006 for prices ranging from \$1,250,000 to \$5,250,000 or from \$86.21 to \$404.72 per square foot of building area.

The board of review also included information on the sale of the subject property in November 2004 for \$1,000,000.

At hearing, the appellant's attorney asserted that the subject was vacant for the 2007 assessment year due to a pipe bursting. The board of review's representative argued that the appellant failed to submit any evidence to support this argument. She asserted there were no bills or reports to show when the pipe burst and how it affected the habitability of the subject.

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

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant argued that the subject property was vacant for the 2007 lien year due to a pipe exploding within the improvement.

However, the PTAB finds the appellant failed to submit supporting documentation to support this argument.

[S]tructures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means,. . . the owner of the property on January 1 shall be entitled, on a proportionate basis to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use.

35 ILCS 200/9-180. In the instant case, the appellant's affidavit mentions a pipe exploding, but does not attest to when this happened, if the subject was uninhabitable because of this and for how long the property suffered from this condition. Nor does the appellant include any supporting documentation to show the occurrence of this accident; therefore, the PTAB gives this argument no weight and finds that a reduction based on market value is not warranted.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the subject's size, the PTAB finds the board of review's evidence shows the subject property contains 12,100 of above ground building area. This reflects an improvement assessment of \$6.17 per square foot of building area.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds the properties are not similar to the subject to establish comparability. Suggested comparable #1 is thirty years new than the subject property and over nine and one-half times larger than the subject at 117,470 square feet of building area. Suggested comparable #2 is just under three times larger than the subject property with a land to building ratio of .40:1. Suggested comparable #3 is over nine miles away from the subject in a different market, has a land to building ratio of .56:1 and is 50 years older than the subject. The PTAB finds the variances in characteristics between the subject and these property are too extreme to prove by clear and convincing

Docket No: 07-24240.001-C-1

evidence that the subject is inequitably assessed and a reduction in the subject's assessment is not 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

Marko M. Louie

Member

J. R.

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 19, 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.