



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

APPELLANT: Pawan Kumar
DOCKET NO.: 07-24470.001-C-1
PARCEL NO.: 13-30-308-006-0000

The parties of record before the Property Tax Appeal Board are Pawan Kumar, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC 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:

LAND: \$12,468
IMPR.: \$8,109
TOTAL: \$20,577

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 1,866 square foot portion of a 52-year old, one-story, masonry, commercial, storefront building. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located adjacent to the subject. The properties are described as part of the subject's one-story, masonry, commercial, storefront building. These parcels have a pro-rated portion of the subject's building of 1,866 or 2,799 square feet of building area. They have improvement assessments of \$4.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$32,437

or \$17.38 per square foot of building area was disclosed. The board of review's evidence lists the subject as having a 20% proration of the subject's building. The board indicates the entire building sold in February 2005 for \$800,000.

In support of the subject's assessment, the board of review submitted raw sales information on four properties suggested as comparable. The properties range in size from 5,000 to 12,500 square feet of building area and sold from January 2002 to December 2004 for prices ranging from \$390,000 to \$1,075,000 or from \$56.00 to \$130.00 per square foot of building area, including land. In addition, the board of review included a copy of the warranty deed for the sale of the subject in February 2005. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted that the subject property was part of one building that had one entrance and was being used for one purpose, a beauty school. He argued the subject parcel should be assessed the same as the remaining three parcel of the building.

The board of review's representative, Chris Beck, argued that the sale of the subject supports the assessment for the subject property. He did not have any personal knowledge to the arm length nature of the sale or if business value was included in the sale price. Mr. Beck was not aware of any reduction granted the subject for the 2008 lien year. Mr. Beck acknowledged the subject was part of one building.

The record was left open for the submission of the property characteristic printouts and the property record cards for the three parcels associated with the subject property. In addition, the PTAB requested the appellant submit a copy of the 2008 reduction granted by the county. The board of review timely submitted the property characteristic printouts for the three parcels as well as a property record for the subject parcel. The appellant timely submitted the 2008 decision along with a parcel data sheet for the subject and the comparable adjacent parcels, the subject property record card, and black and white photographs of the subject.

A review of the property characteristic printouts for the subject and the three related parcels shows that the three parcels received an occupancy factor of 25% for the 2007 assessment year and that the subject received no such factor. The property record card for the subject shows that all four parcels are listed along with their prorated percentage of the total building. In addition, this property record card lists the square footage of the whole building and not just the subject's portion. No other property record cards were submitted.

After reviewing 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.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

The PTAB finds the subject property is one portion of a larger building prorated over four parcels. The property record card includes all four parcels on one card and assigns a prorated portion of the building to each parcel. Three of the parcels receive an occupancy factor for the improvement while the subject does not. The PTAB further finds that the subject property is assessed differently than the other three parcels without consideration that the subject is portion of the improvement. The PTAB finds the subject should be assessed similarly to the parcels that the subject is part of. Therefore, the PTAB finds the subject is inequitably assessed and a reduction in the subject's improvement 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.



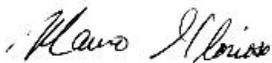
Chairman



Member



Member



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: November 30, 2012



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.