



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

APPELLANT: South Side Rehab, Inc  
DOCKET NO.: 07-24985.001-C-1  
PARCEL NO.: 26-31-225-018-0000

The parties of record before the Property Tax Appeal Board are South Side Rehab, Inc, the appellant, by attorney Gregory J. Lafakis and attorney Ellen Berkshire, with the law firm of Verros, Lafakis & Berkshire, P.C. 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:** \$ 3,562  
**IMPR.:** \$ 20,777  
**TOTAL:** \$ 24,339

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,125 square feet of land improved with a 107-year old, one-story, masonry building used as a commercial storefront. The improvement contains 1,281 square feet of building area.

The appellant's appeal argues that there is unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

As to the equity argument, the appellant submitted assessment data and descriptions on a total of four properties reflected on two grid sheets. The suggested comparables are located within a two-block radius of the subject, with two properties located on the same street as is the subject. The properties range in land size from 2,836 to 12,500 square feet. They are improved with a single, one-story, masonry building used as commercial storefronts. The improvements range: in age from 51 to 118 years; in size from 992 to 12,204 square feet of building area; and in improvement assessments from \$8.38 to \$13.84 per square foot of building area. The assessor database printouts for

property #1 and #3 reflect that these properties contain a partial assessment. The subject's improvement assessment is \$16.22 per square foot of building 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 final assessment of \$24,339 was disclosed. This assessment reflects a market value of \$64,050 or \$50.00 per square foot when the Cook County Ordinance level of assessment for class 5a, commercial property of 38% is applied. In addition, copies of the subject's property record cards were submitted.

In support of the subject's market value, raw sales data was submitted for five properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from April, 2001, to May, 2003, for prices in an unadjusted range from \$26.32 to \$100.00 per square foot. The buildings contain from 1,200 to 3,800 square feet of building area. The descriptive data indicated that the properties were identified as constituting retail/storefront usage. The printouts also indicate that properties #2, #4, and #5 did not contain any real estate brokers for the parties' in the sales transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the argument and/or testimony as well as 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 not met this burden.

As to the equity argument, the PTAB finds that the appellant's argument unpersuasive. The PTAB accorded no weight to the appellant's comparables #1 and #3 due to the absence of additional data regarding these partially assessed properties.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject was inequitably assessed and that a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: August 19, 2011

*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.