



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

APPELLANT: Nicholas Dalamangas
DOCKET NO.: 07-26425.001-C-1 through 07-26425.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nicholas Dalamangas, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26425.001-C-1	09-14-413-018-0000	72,490	164,180	\$236,670
07-26425.002-C-1	09-14-413-023-0000	25,817	1,964	\$27,781

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 30,436 square feet of land, which is improved with a 34 year old, one-story, frame and masonry, commercial building. The subject's total assessment is \$264,451, which yields a fair market value of \$695,924 after applying the 36% assessment level for class 5-17 property under the 2007 Cook County Classification of Real Property Ordinance. The parties dispute the subject's improvement size. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted descriptive and sales information for six sales comparables. The comparables are described as one-story, masonry, commercial buildings. Additionally, the comparables are from 49 to 55 years old, and have from 2,500 to 8,000 square feet of building area. However, the age for Comparable #4 was not disclosed. The comparables sold between April 2004 and October 2006 in an unadjusted range from \$290,000 to \$740,000, or \$78.46 to \$116.92 per square foot of building area, including land. The appellant also submitted photographs of the comparable properties. The pictures indicate that none of the comparables were used as restaurant properties.

In support of the subject's improvement size, the appellant submitted a printout from the Cook County Assessor's website, which states that the improvement upon the Property Index Number ("PIN") ending in -018 is 3,278 square feet of building area. The printout also states that the parcel contains one or more improvements. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$264,451 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject, and raw sales data for five commercial restaurant properties located within four miles of the subject. The sales data was collected from the CoStar Comps service, and the CoStar Comps sheets state that the research was licensed to the assessor's office. However, the board of review included a memorandum which states that the submission of these comparables is not intended to be an appraisal or an estimate of value, and should not be construed as such. The memorandum further stated that the information provided was collected from various sources, and was assumed to be factual, accurate, and reliable; but that the information had not been verified, and that the board of review did not warrant its accuracy.

The suggested comparables are commercial restaurant buildings that range in age from 26 to 53 years old, and in size from 2,735 to 5,200 square feet of building area. However, the age for Comparable #2 was not disclosed. The properties sold from February 2002 to December 2003 in an unadjusted range from \$353,120 to \$1,065,000, or from \$129.14 to \$271.08 per square foot of building area, including land.

In support of the subject's improvement size, the board of review submitted the subject's property record cards. There are two property record cards for PIN -018. The first is dated June 1, 1978, and states that the subject's improvement size is 3,278 square feet of building area. This first property record card includes a drawing of the subject, which indicates an improvement size of 3,337 square feet of building area. The second property record card is dated July 12, 1996, and states that a 1,400 square foot addition was built on the property. The memorandum section on the property record card states that the addition was a dance room on the south side of the subject. This property record card did not include any drawings of the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's sales comparison argument, and did not address the "M.A.I. appraisal letter."

At hearing, both parties reaffirmed the evidence previously submitted.

After reviewing the record, hearing the testimony, and considering the evidence, the Property Tax Appeal Board (the "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. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

Initially, the Board finds the most persuasive evidence on the subject's improvement size to be the property record cards for the subject submitted by the board of review. The first property record card included a drawing of the subject indicating an improvement size of 3,337 square feet of building area, and the second stated that a 1,400 addition had been constructed on the subject by July 12, 1996. The Board finds the drawing on the first property record card more persuasive of the improvement size indicated on the front of the property record card. Thus, combined, these property records cards indicate an improvement size of 4,737 square feet of building area. The appellant did not refute these measurements or statements by the board of review. Therefore, the Board finds that the subject's improvement size is 4,737 square feet of building area, and has a market value of \$146.91 per square foot of building area.

The Board finds that none of the comparables submitted by the parties were similar to the subject in location, size, style, exterior construction, features, and/or age. The appellant's comparables were not restaurant properties, and thus, have a different market than the subject. As such, the appellant's comparables cannot be properly compared to the subject. The board of review's sales comparables were too far removed in time to accurately reflect the subject's market value as of January 1, 2007. Therefore, the Board finds that the subject is not overvalued, 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 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.