FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dan Educate
DOCKET NO.: 07-26436.001-C-1
PARCEL NO.: 09-27-201-006-0000

The parties of record before the Property Tax Appeal Board are Dan Educate, 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:

LAND:	$ 21,447
IMPR.:	$ 50,573
TOTAL:	$ 72,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 6,640 square feet of land, which is improved with a 77 year old, one-story, frame and masonry, commercial building. At the time of this appeal, the subject was being used as an insurance office. The subject's improvement size is 1,723 square feet of building area, which equates to an improvement assessment of $29.35 per square foot of building area. The subject's total assessment is $72,020, which yields a fair market value of $189,526, or $110.00 per square foot of building area (including land), after applying the 38% assessment level for class 5-17 property under the 2007 Cook County Classification of Real Property Ordinance. The appellant, via counsel, argued that there was unfair treatment in the assessment process of the subject's improvement, and that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. These properties are described as one-story, masonry commercial buildings. The comparables range: in age from 41 to 48 years; in size from 756 to 3,809 square feet of building area; and in improvement assessments from $6.45 to $10.00 per square foot of building

area. All three of the comparables' improvement assessments were partial assessments.

In support of the market value argument, the appellant submitted descriptive and sales information for four sales comparables. The comparables are described as having from 2,675 to 13,000 square feet of building area. The comparables sold between January 2004 and February 2007 in an unadjusted range from $190,000 to $667,500, or $40.38 to $71.03 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $72,020 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 four commercial office properties located within two 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 one-story, commercial office buildings that range in age from 8 to 57 years old, and in size from 1,950 to 2,812 square feet of building area. The properties sold from January 2002 to May 2009 in an unadjusted range from $185,000 to $459,000, or from $67.79 to $223.08 per square foot of building area, including land. Additionally, all of the printouts included assessment data for the comparables; however, only Comparable #1 included assessment data for tax year 2007. Comparable #1 had an improvement assessment of $98,652, or $35.08 per square foot of building area. 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 arguments.

After reviewing the record 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.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that none of the comparables submitted by the parties were similar to the subject. The appellant's comparables were all partial assessments, and their assessments cannot be properly compared to the subject. The board of review's comparables did not address the appellant's equity argument, except for Comparable #1, which the Board does not find similar to the subject. Thus, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted based on uniformity.

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.

The Board finds that none of the sales comparables submitted by the parties were similar to the subject in location, size, style, exterior construction, features, and/or age. The appellant's comparables did not include any descriptive information, except for the improvement size. Thus, the Board is not able to determine if these properties are, in fact, similar to the subject. The Board also gave the board of review's evidence no weight, as they were unadjusted raw sales data that did not make any adjustments for market conditions. Thus, the Board finds

that the appellant has not met the burden of a preponderance of the evidence, as there is no range of sales comparables with which to compare the subject. Therefore, the Board finds 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.

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: May 24, 2013

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.