



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

APPELLANT: Angelo DiPaolo
DOCKET NO.: 07-26496.001-I-1 through 07-26496.003-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Angelo DiPaolo, 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
07-26496.001-I-1	10-30-301-028-0000	29,700	20,892	\$ 50,592
07-26496.002-I-1	10-30-301-037-0000	32,767	59,774	\$ 92,541
07-26496.003-I-1	10-30-301-045-0000	30,769	59,774	\$ 90,543

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 51,798 square feet of land, which is improved with a 37 year old, one-story, masonry, industrial building. The subject's improvement assessment is \$140,440. The parties dispute the subject's improvement size. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story, masonry, industrial buildings. Additionally, the comparables range: in age from 47 to 56 years; in size from 5,352 to 46,377 square feet of building area; and in improvement assessments from \$2.67 to \$7.69 per square foot of building area. The comparables also have various amenities. The appellant submitted printouts from the Cook County Assessor's website detailing the subject and the four comparables. The printouts state that Comparables #1 and #2 were both partial assessments. The appellant did not submit any evidence in support of the subject's improvement size, but asserts the subject contains 14,052 square feet of building area, and that

over 5,100 square feet of building area within the subject is an unfinished and unheated garage. 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 \$425,546 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 industrial warehouse properties located within five 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 contained industrial warehouse properties that range in age from 28 to 58 years old, and in size from 20,460 to 25,000 square feet of building area. The properties sold from December 2001 to September 2008 in an unadjusted range from \$710,000 to \$1,926,000, or from \$34.70 to \$77.07 per square foot of building area, including land. The board of review did not provide any assessment information for the comparables for the 2007 assessment year.

In support of the subject's improvement size, the board of review stated that the subject's improvement size is 22,764 square feet of building area. The board of review also submitted the subject's property record card, which is dated August 27, 1977, and states that the subject's improvement size is 14,052 square feet of building area. The property record card also states that the subject contains another improvement that totals 11,000 square feet of building area. Furthermore, this property record card includes a drawing of the subject, which indicates an improvement size of 14,052 square feet of building area for the subject. The garage is indicated on the drawing, and has a size of 5,279 square feet of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review stated that the appellant Comparables #1 and #3 were both partial assessments because an occupancy factor was applied to the properties for tax year 2007. In support of this assertion, the board of review offered Freedom of Information Act printouts from the Cook County Assessor's office into evidence. The Property Tax Appeal Board (the "Board") took judicial notice of these public documents without objection from the appellant.

After reviewing the record, hearing the testimony, and considering the evidence, 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.

Initially, the Board finds the most persuasive evidence on the subject's improvement size to be the property record card for the subject submitted by the board of review. The property record card included a drawing of the subject indicating an improvement size of 14,052 square feet of building area. Therefore, the Board finds that the subject's improvement size is 14,052 square feet of building area, and has an improvement assessment of \$9.99 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. All of the comparables submitted by the appellant were partial assessments, and cannot be accurately used to determine whether the subject is fairly assessed. The board of review's evidence did not include assessment information for its comparables for tax year 2007. As such, 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.

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

[Signature]

Member

[Signature]

Member

[Signature]

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.