FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bryan Barus
DOCKET NO.: 07-27399.001-I-3 through 07-27399.002-I-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bryan Barus, the appellant(s), by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; the Cook County Board of Review by Cook County Assistant State's Attorney John Coyne; and Township High School Dist. 214, the intervenor, by attorney Scott Metcalf of Franczek Radelet P.C. in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27399.001-I-3	03-14-405-041-0000	131,292	502,047	$633,339
07-27399.002-I-3	03-14-405-042-0000	1,357	10,134	$11,491

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of nine parcels of land totaling 29,916 square feet and improved with a 47-year old, one-story, masonry, commercial building. The appellant, via counsel, argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within on the subject's street within several blocks of the subject. The properties are described as industrial buildings. The properties range: in age from 23 to 28 years; in size from 50,537 to 94,866 square feet of building area; and in improvement assessments from $5.20 to $8.93 per square foot of building area.

At hearing, the appellant testified that he is a commercial real estate broker, manager and investor/owner. Mr. Barus testified he

is one of three owners of the subject property. He stated he has been inside the subject and is familiar with the subject's neighborhood. Mr. Barus described the subject property as an approximately 27 year old, single-story, multi-tenant, industrial building. He stated the property is located in an industrial development and the street the subject is located on is comprised of buildings that are very similar in nature and use to the subject.

Mr. Barus reviewed *Appellant's Exhibit B* located within the appellant's evidence. This exhibit is a uniformity analysis listing four properties, a limited description, and their assessments. The parties stipulated that the information listed on the exhibit is correct. Mr. Barus testified he is familiar with each of the suggested comparables and that he inspected these properties. He testified the subject has five docks while the comparables have either four or eight. As to overhead doors, Mr. Barus testified the subject has three while the comparables have one or two. He testified the subject property and comparable #3 are currently being offered for rent at $6.75 per square foot gross.

Under cross-examination, Mr. Barus testified he did not prepare *Appellant's Exhibit B* nor did he gather the documentation that was included in the evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of $832,112 or $14.22 per square foot of building area was disclosed. The board also submitted raw sales information on six industrial properties suggested as comparable. The properties range in size from 50,000 to 60,000 square feet of building area and sold from August 2002 to August 2008 for prices ranging from $1,500,000 to $2,800,000 or from $29.76 to $51.15 per square foot of building area, including land. The board of review did not call any witnesses and rested on the evidence already submitted.

The intervenor, T.H.S.D. 214, submitted raw sales data on nine industrial properties suggested as comparable. The properties range in size from 40,410 to 98,500 square feet of building area and sold from July 2005 to December 2007 for prices ranging from $2,425,000 to $4,745,000 or from $38.69 to $60.01 per square foot of building area, including land. The intervenor did not call any witnesses and rested on the evidence already 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.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment

jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of four equity comparables. The PTAB finds these comparables similar to the subject. The data in its entirety reflects that the properties are improved industrial buildings. The properties range: in age from 23 to 28 years; in size from 50,537 to 94,866 square feet of building area; and in improvement assessments from $5.20 to $8.93 per square foot of building area. In comparison, the subject's improvement assessment of $14.22 per square foot of building area is above the range of comparables. The PTAB gives little weight to the board of review's evidence as the data is merely raw sales data without any assessment information.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's 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: May 18, 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.