



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

APPELLANT: A. Wilmers, Trustee
DOCKET NO.: 07-27526.001-C-1
PARCEL NO.: 15-02-200-020-0000

The parties of record before the Property Tax Appeal Board are A. Wilmers, Trustee, 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: \$ 36,727
IMPR.: \$ 14,589
TOTAL: \$ 51,316

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a 22 year old, 626 square foot commercial facility. At the time of this appeal, the subject was unoccupied, but had previously been used as a batting cage facility, and the batting cage structures were still on the land. The property is classified as a 5-90 property under the Cook County Real Property Assessment Classification Ordinance, which is defined as a "commercial minor improvement," and had an assessment level of 38% in 2007. The appellant, via counsel, argued that the subject should be reclassified to a 1-90 property, which is defined as a "minor improvement on vacant land," and had an assessment level of 22% in 2007. This is the appellant's sole issue on appeal.

In support of the re-classification argument, the appellant argued that the subject has been vacant and unoccupied since 2003, and that the appellant has attempted numerous times to lease the subject since 2003. To support the assertion that the subject has been vacant, the appellant submitted an income and expense report for the subject for tax years 2005 through 2007. The appellant further argued that a security gate and padlock were installed to prevent vandalism to the property. Furthermore, the appellant asserted that the improvements add no value to the subject, and are, in fact, a detriment. The

appellant also submitted photographs of the subject to show the condition of the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted it "Board of Review-Notes on Appeal," which states that the subject is classified as a 5-90 property, and has a total assessment of \$51,316. In support of the subject's assessment, the board of review submitted a property record card for the subject, and raw sales data for six commercial or industrial 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 contained commercial or industrial properties which had land sizes ranging from 15,625 to 23,832. The properties all had improvements which were reportedly going to be torn down by the purchaser. The properties sold from May 2003 to July 2010 in an unadjusted range from \$220,000 to \$2,100,000, or from \$14.08 to \$97.12 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 argued that the subject's classification was inaccurate. "Subject to such limitations as the General Assembly may hereafter prescribe by law, counties with a population of more than 200,000 may classify or continue to classify real property for purposes of taxation. Any such classification shall be reasonable and assessments shall be uniform within each class." Ill. Const. of 1970 art. IX, § 4(b). "Classification refers to the categorizing of real property according to its use, for the purpose of determining at which percentage of fair market value the property should be assessed." People ex rel. Costello v. Lerner, 53 Ill. App. 3d 245, 250 (5th Dist. 1977) (citing People ex rel. Jones v. Adams, 40 Ill. App. 3d 189, 195 (5th Dist. 1976)). Based on the evidence submitted by the parties, the Board finds that the appellant has not shown that the subject's classification should be changed.

In accordance with Section 4(b) of Article IX of the Illinois Constitution, Cook County classifies property within it, and applies different assessment levels to different classes of

properties. The Illinois Constitution states that the classifications "shall be uniform within each class." The Illinois Appellate Court interpreted this state constitutional provision to mean that real property could be classified according to use. Costello, 53 Ill. App. 3d at 250. As detailed above, the subject was classified as a commercial property with a minor improvement for tax year 2007. The appellant asserts that the subject is vacant land with a minor improvement. Thus, the Board's decision rests on whether the subject is used for commercial purposes, or whether it is vacant land.

The Board finds that the evidence does not support the appellant's assertion that the subject is being used as vacant land. Contrarily, the subject, even though unoccupied, is improved with commercial improvements that could be used for commercial purposes. This is evidenced by the appellant's many attempts to lease the subject. Moreover, vacant land is just that - vacant. While Cook County allows for minor improvements on vacant land to receive the 22% assessment level, these improvements typically include such things as fences and signs to assert ownership and dominion over otherwise empty parcels. Here, the subject is improved with a 626 square foot building and a batting cage facility. Therefore, the Board finds that the subject is properly classified as a 5-90 property under the Cook County Real Property Assessment Classification Ordinance, and no change in classification or assessment level 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.

Donald R. Cuit

Chairman

[Signature]

Member

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.