



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

APPELLANT: Joe Thomas  
DOCKET NO.: 07-27626.001-C-1  
PARCEL NO.: 13-23-330-031-0000

The parties of record before the Property Tax Appeal Board are Joe Thomas, the appellant, by attorney Terrence Kennedy Jr., of Law Offices of Terrence Kennedy Jr. in Chicago; 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:** \$ 26,334  
**IMPR.:** \$ 36,365  
**TOTAL:** \$ 62,699

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,600 square foot parcel of land improved with two buildings. Improvement #1 is a 1,200 square foot auto repair building built in 1927 and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-23 with a level of assessment of 38% as designated for Class 5a commercial property. The second improvement is a 609 square foot hot dog stand, also built in 1927 and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-17 with a level of assessment of 38% as designated for Class 5a commercial property. It is located in Jefferson Township, Cook County.

The appellant, via counsel, indicated that they are only contesting the assessment of Improvement #2, the hot dog stand. The appellant submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet, along with the assessor database printouts and black and white photographs, detailing three suggested comparable properties. The appellant's

evidence indicates they are class 5-17, one-story, masonry, commercial buildings located in the subject's neighborhood. The evidence also indicates that these properties are commercial storefronts, one of which is used as an auto supply store. They range in age from 50 to 98 years and in size from 2,640 to 3,960 square feet of building area. The comparables have improvement assessments ranging from \$19,278 to \$40,793 or from \$4.87 to \$14.57 per square foot of building area. The appellant's grid sheet listed the subject's total improvement value of \$36,365, or \$20.11 per square foot of building area after correcting the appellant's calculations. At hearing, counsel indicated that: there was a typographical error in the grid sheet; the appellant was only contesting the assessment of Improvement #2, the hot dog stand; and that the correct improvement assessment for Improvement #2 was \$22,896, or \$37.66 per square foot of building area. Based on the evidence presented, the appellant requested a reduction in Improvement #2's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$36,365 and its total assessment was \$62,699. The subject's final assessment reflects a fair market value of \$164,997 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% is applied. The board also submitted a memorandum authored by Ralph F. DiFebo, Jr., Cook County Board of Review Analyst, a black and white photograph of the subject, the subject's property record card, as well as raw sales data. First, the board submitted data on four retail storefront or restaurant properties suggested as comparable. The sales occurred between March 2002 and January 2008 for prices ranging from \$335,000 to \$800,000 or from \$253.33 to \$666.67 per square foot of building area. These properties are all located within a two mile radius of the subject. Second, the board submitted data on four retail/auto repair properties. The sales occurred between April 2002 and February 2003 for prices ranging from \$197,000 to \$425,000 or from \$175.42 to \$482.95 per square foot of building area. These properties are all located within a two and one-half mile radius of the subject. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the Board requested that counsel submit county printouts in order to determine if the assessments of their suggested equity comparables were partial assessments. The Board received the county printouts in a timely fashion and they were considered in the Board's analysis.

After reviewing the record, hearing 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.

The appellant's argument was based on unequal treatment in the assessment process. The Illinois Supreme Court has held that 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The appellant also requested that only the improvement assessment of Improvement #2, the hot dog stand, be contested, although the grid sheet contained assessment data for both improvements combined. The Board finds the subject property consists of two improvements, one consisting of a 1,200 square foot auto repair building, and the other consisting of a 609 square foot hot dog stand. The buildings are situated on 6,600 square feet of land area. In Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2<sup>nd</sup> Dist. 1986), the court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements, which together constitute a single assessment for market value appeals. In National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002), the court held the Property Tax Appeal Board was amply justified in giving little weight to valuation evidence since it valued only part of the property. The court did not find any error by the Property Tax Appeal Board in rejecting a "piecemeal approach" by which the petitioner sought to challenge only the valuation of a portion of the entire property.

Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of three equity comparables. The Board does not find these properties to be comparable to the subject as they vary in use, age, and improvement size. Additionally, the Board will not consider evidence that challenges the valuation of only a portion of the property. Accordingly, the appellant has not met the burden of clear and convincing evidence. Furthermore, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors and fails to address the appellant's equity argument.

After considering the evidence submitted, the Board finds the subject's per square foot improvement assessment is supported 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: April 19, 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.