



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

APPELLANT: The Kirk Corporation
DOCKET NO.: 07-28304.001-C-1 through 07-28304.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Kirk Corporation, the appellant(s), by attorney John P. Fitzgerald, of John P. Fitzgerald, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28304.001-C-1	06-24-113-001-0000	24,510	12,044	\$36,554
07-28304.002-C-1	06-24-113-019-0000	18,266	48,185	\$66,451

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 13,579 square feet of land, which is improved with a 26 year old, office building with a land to building ratio of 2.1 to 1. The subject is located in Hanover Township, Cook County. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on three properties suggested as comparable to the subject. These properties are from 9 to 27 years old, and contain from 5,252 to 17,704 square feet of living area. These suggested comparables have improvement assessments ranging from \$5.41 to \$6.09 per square foot of living area. 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 \$103,005 was disclosed. The subject's final assessment yields a fair market value of \$271,066 when the 38% assessment level for class 5-97 property under the Cook County Classification of Real Property Ordinance is applied. In support of the subject's assessment, the board of review submitted a property characteristic printout for the subject, and raw sales data for

five commercial properties located within eight 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 office buildings that range in age from 1 to 14 years old, and in size from 5,000 to 9,000 square feet of building area. However, the age for Comparable #4 was not disclosed. The properties sold from December 2003 to February 2008 in an unadjusted range from \$270,500 to \$1,415,000, or from \$54.10 to \$221.09 per square foot of building area, land included. The printouts also indicate that no real estate brokers were used in Comparables #2, #3, and #5. Moreover, the printouts state that Comparables #1 and #3 were not for sale on the open market at the time of the sale, that Comparable #4 was part of a 1031 exchange on behalf of the seller, and that a significant credit was given to the purchaser in Comparable #5 which was not included in the sale price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Mary Fitzgerald, reaffirmed the evidence previously submitted. The Cook County Board of Review Analyst, Lena Henderson, rested on the evidence previously submitted.

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 the appellant has not proven, by clear and convincing evidence, that the subject is inequitably assessed. The appellant did not provide any descriptive information for the three comparables submitted. Thus, the Board is unable to determine whether these three comparables are, in fact, similar to the subject, and no weight was given to the appellant's comparables. Additionally, no weight was given to the board of review's evidence as it did not address the appellant's equity argument. Even so, it is the appellant's burden to prove the case by clear and convincing evidence, and, as described above, the Board does not find the appellant has done so in this case. 86 Ill. Admin. Code § 1910.63(e). Therefore, after considering the evidence submitted by both parties, the Board finds that 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.



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: January 31, 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.