



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

APPELLANT: Tucker Bros., Inc.  
DOCKET NO.: 07-28442.001-C-1  
PARCEL NO.: 15-15-424-049-0000

The parties of record before the Property Tax Appeal Board are Tucker Bros., Inc., 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 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:

**LAND: \$6,463  
IMPR.: \$25,110  
TOTAL: \$31,573**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2,520 square foot site improved with a one-story masonry constructed commercial building. The building is approximately 54 years old. The property is located in Broadview, Proviso Township, Cook County. The subject property is classified as a class 5-97, special commercial structure, under the Cook County Real Property Assessment Classification Ordinance (hereinafter "the Ordinance") and is to be assessed at 38% of fair cash value for tax year 2007.

The property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-28859.001-C-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal reducing the subject's assessment \$31,573. The evidence in this appeal is substantially the same as that submitted in the 2006 appeal.

The appellant contests the subject's improvement assessment based on an incorrect description of the subject building and

assessment inequity with respect to the improvement assessment. The appellant asserts that subject building actually has 1,731 square feet of building area but is being assessed as having 1,840 square feet of building area. In support of the building size the appellant submitted a copy of the Plat of Survey depicting the dimensions of the subject building. The appellant also submitted a copy of the subject's property record card disclosing dimensions of 20 feet by 92 feet for a total building area of 1,840 square feet.

In support of the assessment inequity argument the appellant provided information on five equity comparables improved with one-story commercial buildings of masonry construction that ranged in size from 727 to 4,530 square feet of building area. The buildings ranged in age from 35 to 59 years old. The comparables have sites ranging in size from 2,500 to 8,435 square feet of land area resulting in land to building ratios ranging from 1.1:1 to 3.4:1. Each property has the same neighborhood code as the subject property and each comparables is classified as a class 5-17, one story commercial building, under the Ordinance and is to be assessed at 38% of fair cash value. Their improvement assessments range from \$12,451 to \$64,955 or from \$9.10 to \$17.13 per square foot of building area. The subject has an improvement assessment of \$46,584 or \$26.91 per square foot of building area when using 1,731 square feet as the size of the subject building.

The appellant asserted the comparables have assessments reflecting total market values ranging from \$34.84 to \$70.00 per square foot of building area, including land, when applying the Ordinance level of assessment. The subject's total assessment reflects a market value of \$80.65 per square foot of building area, including land, when using 1,731 square feet and the Ordinance level of assessment. Based on this evidence the appellant requested the subject's total assessment be reduced to reflect a market value of \$48.00 per square foot of building area or \$83,088 resulting in a total assessment of \$31,573.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$53,047 was disclosed. In support of the assessment the board of review submitted a memo dated October 3, 2008 previously submitted in the 2006 appeal from Ralph F. DiFebo, Jr., a certified general real estate appraiser, to Tom Jaconetty. In the memo DiFebo described the subject building as having 1,731 square feet of building area. He further stated the total assessment reflects a market value of \$139,597 or \$80.65 per square foot of building area, including land. The memo further states that the Recorder of Deeds Office has on file a warranty deed executed on April 13, 2006, reflecting the subject sold for \$138,000 or \$79.72 per square foot of building area, including land.

In further support of the assessment the board of review provided information on 11 sales improved with commercial buildings used for retail purposes that ranged in size from 1,100 to 3,000

square feet of building area. Four of the comparables were described as being built from 1909 to 1956 and the age of the other comparables was not disclosed. One comparable sold in July 2008 and the remaining comparables sold from April 2001 to December 2002 for prices ranging from \$133,000 to \$350,000 or from \$48.33 to \$163.64 per square foot of building area including land. 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 finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant initially contends the subject building has 1,731 square feet of building area and submitted a copy of a Plat of Survey in support of this argument. The board of review did not challenge this aspect of the appellant's argument and described the subject as having 1,731 square feet of building area in the memo it submitted. Based on this record the Board finds the subject building has 1,731 square feet of building area.

The appellant also argued assessment inequity with respect to the improvement assessment. 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 assessments 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant submitted information on five comparables improved with one-story commercial buildings of masonry construction that were relatively similar to the subject location, age and size. These properties had improvement assessments that range from \$12,451 to \$64,955 or from \$9.10 to \$17.13 per square foot of building area. The subject has an improvement assessment of \$46,584 or \$26.91 per square foot of building area, which is above the range established by the comparables on a square foot basis. The Board finds this evidence supports the conclusion the subject property is being inequitably assessed.

The Board finds the board of review submitted evidence indicating the subject property sold in April 2006 and on eleven comparable sales to demonstrate the subject's assessment is reflective of the property's market value. The Board finds this evidence does not address the appellant's uniformity argument; therefore, the Board gives this evidence little weight.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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

*J. R.*

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: August 23, 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.