



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

APPELLANT: Joseph Baldapour  
DOCKET NO.: 07-28488.001-C-1  
PARCEL NO.: 13-23-208-020-0000

The parties of record before the Property Tax Appeal Board are Joseph Baldapour, the appellant, 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 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:** \$15,098  
**IMPR.:** \$60,902  
**TOTAL:** \$76,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,784 square foot parcel of land improved with a 99 year old, one-story, 3,120 square foot, masonry, commercial building. The appellant, via counsel, argued unequal treatment in the assessment process and that the fair market value of the subject was not accurately reflected in its assessed value.

In support of the equity claim, the appellant, via counsel, submitted assessor's web site printouts for four suggested comparable properties. The properties are described as one story commercial buildings located on the subject's street. They range: in age from 76 to 108 years old; in size from 351 to 1,606 square feet of building area; and in improvement assessment from \$3.43 to \$27.96 per square foot of building area. The web site printouts indicate that the two comparables with the lowest assessments have partial assessments. The subject's improvement assessment is \$22.56 per square foot of building area.

In support of the market value argument, the appellant submitted an appraisal by Susan Mustari and Lawrence Starkman of Illinois Appraisal Services, Inc. The report indicates Mustari is a field appraiser while Starkman is an MAI. The appraisers indicated the subject has an estimated market value of \$200,000 as of January 1, 2006. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property. The appraisal finds the subject's highest and best use is its current use.

Under the sales comparison approach, the appraisers analyzed the sales of four one-story commercial buildings located within the subject's market. The properties contain between 3,100 and 7,500 square feet of building area. The comparables have recording dates that range from February 2003 to September 2005 for prices that range from \$278,000 to \$480,000 or from \$60.00 to \$89.67 per square foot of building area, including land. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and difference of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$53.00 per square foot of building area, including land or \$200,000, rounded.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,499 was disclosed. The subject's final assessment reflects a fair market value of \$224,997 when the Cook County Real Property Assessment Classification Ordinance for class 5a property of 38% is applied. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding five suggested comparables located within the subject's market. The properties consist of one-story, commercial buildings that range in size from 2,000 to 4,576 square feet of building area. The comparables sold from January 2001 to September 2003 for prices ranging from \$157,000 to \$360,000 or from \$77.57 to \$155.00 per square foot of building area, including land.

In written rebuttal, the appellant indicated that the board of review did not address the appellant's appraisal or equity comparables.

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 this appeal.

As to the appellant's equity claim, 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). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The appellant submitted four comparable properties. They range: in age from 76 to 108 years old; in size from 351 to 1,606 square feet of building area; and in improvement assessment from \$3.43 to \$27.96 per square foot of building area. The subject's improvement assessment of \$22.56 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

As to the appellant's overvaluation claim, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The PTAB finds this appraisal to be persuasive for the appraiser: has experience in appraising; personally inspected the subject property and reviewed the property's history; and used similar properties in the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments that were necessary. The PTAB gives little weight to the board of review's comparables as the information provided was unadjusted raw sales data.

Therefore, the PTAB finds the subject had a market value of \$200,000 for the 2007 assessment year. Since the market value of this parcel has been established, the Cook County Real Property Assessment Classification Ordinance for class 5a property of 38% will apply. In applying this level of assessment to the subject, the total assessed value is \$76,000 while the subject's current total assessed value is above this amount. Therefore, the PTAB finds that a reduction 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

*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: September 21, 2012

*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.