



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

APPELLANT: George Andrews
DOCKET NO.: 07-28759.001-C-1 through 07-28759.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George Andrews, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28759.001-C-1	07-32-107-005-0000	74,100	210,256	\$ 284,356
07-28759.002-C-1	07-32-107-009-0000	35,108	5,560	\$ 40,668
07-28759.003-C-1	07-32-107-011-0000	14,345	229	\$ 14,574

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 50,022 square feet of land, which is improved with a one-story, masonry, commercial building. At the time of this appeal, the subject was being used as a restaurant. The parties' evidence differs on the subject's improvement size. The subject's improvement assessment is \$216,045. The subject's total assessment is \$339,598, which equates to a market value of \$893,679 after applying the 2007 assessment level of 38% for class 5-17 property under the Cook County Classification of Real Property Ordinance. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant made two arguments, which are essentially the same, except that they use different units of measurement. The first argument addresses the perceived inequality between the subject's market value per square foot and seven comparables' market value per square foot. In support of this argument, the appellant submitted descriptive and assessment information for the seven properties. These properties are described as one-story, masonry, commercial buildings being used as restaurants. The comparables' range in size from 4,418 to 9,346 square feet of building area, and in

total assessment from \$202,784 to \$362,030. These assessments yield fair market values ranging from \$533,642 to \$952,711, or from \$101.94 to \$120.00 per square foot of building area, including land, after applying the 2007 assessment level of 38% for class 5 properties under the Cook County Classification of Real Property Ordinance.

The second argument uses the more traditional unit of measure in equity cases before the Property Tax Appeal Board (the "Board"), namely the subject's improvement assessment per square foot. In support of this argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as one-story, masonry, commercial buildings. Additionally, the comparables range: in age from 21 to 36 years; in size from 4,447 to 9,346 square feet of building area; and in improvement assessments from \$17.60 to \$31.79 per square foot of building area. The comparables also have various amenities. The appellant did not submit any evidence in support of the subject's improvement size. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$339,598 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject, and raw sales data for four commercial restaurant properties located within five 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 restaurant properties that range in age from 2 to 51 years old, and in size from 4,681 to 7,300 square feet of building area. However, the age for Comparable #4 was not disclosed. The properties sold from August 2002 to July 2008 in an unadjusted range from \$975,000 to \$2,475,000, or from \$153.35 to \$506.52 per square foot of building area, including land. The board of review provided assessment data for all of the properties, but only Comparable #1 had assessment data for tax year 2007. Comparable #1 had an improvement assessment of \$60.72 per square foot of building area in 2007. The board of review did not submit any evidence in support of the subject's improvement size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that the board of review's evidence should be given no weight because it did not address the appellant's market value argument.

After reviewing the record and considering the evidence, 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.

Initially, the Board finds that the subject's improvement size is 5,951 square feet of building area. The burden was on the appellant to show that the subject's improvement size was different from that used by the board of review. The appellant provided no evidence to contradict the board of review's assertion. Therefore, the Board finds that the subject has 5,951 square feet of living area, which equates to an improvement assessment of \$36.30 per square foot of living area, and a market value per square foot of \$150.17, including land.

Next, the Board finds that the first unit of measure used by the appellant in this case is not appropriate. The law does not prescribe a particular valuation method that the assessor must use in assessing real property. However, once a method is chosen, the Illinois Constitution requires that there be consistency in the basis of achieving uniformity of assessments. Ill. Const. of 1970, art. IX, § 4(a); Walsh, 181 Ill. 2d at 235 (citing Kankakee Cnty., 131 Ill. 2d at 20). Since consistency in the valuation method is constitutionally required, the Board cannot apply the appellant's first valuation method in this appeal, and a different valuation method in all other instances. To do so would abridge the constitutional principle of uniformity of assessment. Therefore, the Board will apply the valuation method used by the Cook County Assessor, which is calculated by dividing the subject's improvement assessment by the improvement's size.

As to the merits of this appeal, the Board finds that none of the comparables submitted by the parties were similar to the subject in location, size, style, exterior construction, features, and/or age. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

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: 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.