



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

APPELLANT: Geoffrey Shure
DOCKET NO.: 07-29145.001-C-1
PARCEL NO.: 24-35-100-084-0000

The parties of record before the Property Tax Appeal Board are Geoffrey Shure, the appellant; 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: \$ 57,507
IMPR.: \$ 60,905
TOTAL: \$ 118,412

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 60,534 square foot parcel improved with a one-story, class 5-97, 17-year-old, masonry constructed, retail car wash building containing 5,896 square feet and located in Worth Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet with three, car wash buildings located between one and one-half and five miles from the subject. The three suggested comparables range in parcel size from 16,384 to 67,500 square feet of land area, in improvement size from 3,061 to 19,155 square feet of building area and in age from 17 to 18 years old. They have land to building ratios ranging from 1.88:1 to 5.35:1, while the subject's land to building ratio is 10:1. The three comparables have improvement assessments ranging from \$5.54 to \$10.33 per square foot of building area. The subject's improvement assessment is \$17.21 per square foot of building area. Based on

the evidence presented, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$158,994 which reflects a market value of \$418,405, or \$70.96 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted four sales of car wash buildings located within the subject's area. The four suggested comparables range in parcel size from 15,751 to 30,627 square feet of land area and in building size from 4,801 to 6,923 square feet. The sales occurred between February 2003 and November 2007 for prices ranging from \$375,000 to \$2,300,000 or from \$62.50 to \$334.55 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page letter arguing that the average of the improvement assessments for the board's three comparables is \$12.88 per square foot of building area which is lower than the subject's per square foot improvement 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 this appeal. The appellant's argument was 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. After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The appellant submitted evidence claiming unequal treatment in the assessment process. The appellant submitted a spreadsheet with three, car wash buildings that range in parcel size from 16,384 to 67,500 square feet of land area, in improvement size from 3,061 to 19,155 square feet of building area and in age from 17 to 18 years old. The Board finds the appellant's comparables similar to the subject in many respects. The Board further finds the board of review failed to provide any evidence to address the appellant's inequity argument. After considering the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence is sufficient to effect a change in the subject's assessment. Therefore, the Board finds a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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 22, 2011

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.