



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

APPELLANT: Ronald Armstrong  
DOCKET NO.: 07-29392.001-C-1  
PARCEL NO.: 07-24-300-010-0000

The parties of record before the Property Tax Appeal Board are Ronald Armstrong, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

**LAND: \$ 79,800  
IMPR.: \$ 485,639  
TOTAL: \$ 565,439**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 28,000 square feet of land, which is improved with a 30 year old, three-story, masonry, commercial office building with 13,500 square feet of building area. The subject's improvement assessment is \$485,639, or \$35.97 per square foot of building area. The appellant's appeal is based on unequal treatment in the assessment process.<sup>1</sup>

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information for three properties suggested as comparable to the subject. These properties are described as one or two-story, masonry, commercial buildings that are from 19 to 34 years old, and contain from 11,326 to 12,888 square feet of building area. These suggested comparables have improvement assessments ranging from \$16.77 to

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<sup>1</sup> The appellant's original petition sought a reduction based on a market value argument as well. In response, the Property Tax Appeal Board granted the appellant until March 22, 2013 to provide the PTAX-203 Form to the Board, or withdraw the market value argument. The appellant timely submitted a letter to the Property Tax Appeal Board withdrawing the market value argument, and asking that this decision be rendered solely on the equity argument. On March 29, 2013, the appellant submitted an untimely letter with the subject's PTAX-203 Form. The letter was not filed timely, and does not expressly request that the market value argument be reinstated. Therefore, the Property Tax Appeal Board will only address the equity argument made by the appellant.

\$26.98 per square foot of building area. All three of the comparables' improvement assessments were partial assessments. 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 improvement assessment of \$485,639 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 five commercial office buildings 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 are one-story or two-story, commercial office buildings that range in age from 17 to 25 years old, and in size from 10,000 to 14,100 square feet of building area. The properties sold from August 2002 to October 2007 in an unadjusted range from \$1,060,000 to \$1,750,000, or from \$100.09 to \$139.70 per square foot of building area, land included. Additionally, three of the printouts included assessment data for the comparables; however, only Comparable #4 included assessment data from 2007. Comparable #4's improvement assessment was \$84.02 per square foot of building area in 2007. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's sales comparables should be given no weight because they were not adjusted for market conditions.

At hearing, the appellant's attorney, Panagiota Fortsas, re-affirmed the evidence previously submitted. The Cook County Board of Review Analyst, Colin Brady, rested on the evidence previously submitted. In rebuttal, Ms. Fortsas argued that board of review Comparable #4 was not similar to the subject because it was an office condominium, while the subject is an office building.

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 that none of the comparables submitted by the parties were similar to the subject. The appellant's comparables were all partial assessments, and their assessments cannot be properly compared to the subject. The board of review's comparables did not address the appellant's equity argument, with the exception of Comparable #4, since the assessment data submitted was not for tax year 2007. Moreover, the Board does not find that Comparable #4 is similar to the subject. Therefore, 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. Thus, 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.