



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

APPELLANT: David Patel
DOCKET NO.: 07-29490.001-C-1
PARCEL NO.: 17-06-319-047-0000

The parties of record before the Property Tax Appeal Board are David Patel, the appellant(s); 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: \$3,781
IMPR.: \$30,469
TOTAL: \$34,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,328 square foot parcel of land improved with a masonry, mixed-use condominium building completely rehabbed. The subject of this appeal is the commercial unit located on the ground floor of this building. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

The appellant first argued that the subject contains 900 square feet of building area. The appellant included a plat of survey for the subject to support this argument.

In support of these arguments, the appellant submitted descriptions and information on a total of three properties suggested as comparable and located within four blocks of the subject. The properties are described as commercial condominium units. The properties range: in age from three to seven years; in size from 900 to 1,400 square feet of building unit area; and in improvement assessment from \$25.42 to \$36.71 per square foot of

building unit area. The appellant's grid indicates two of these properties sold between September 2005 and March 2006 for prices of \$180,000 and \$267,500.

The appellant also included colored photographs and an assessor's website printout. The printouts show the subject and one comparable are assessed as special commercial structures while two of the comparables are assessed as commercial condominium units. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$34,250 with an improvement assessment of \$30,469 was disclosed. This assessment reflects a market value of \$90,132 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% for Class 5A commercial property is applied. In support of this market value, the notes included raw sales information on five properties suggested as comparable to the subject. These properties range in size from 1,144 to 2,000 square feet of building area. They sold between July 2003 and January 2007 for prices ranging from \$200,000 to \$800,000 or from \$113.64 to \$666.67 per square foot of building area, including land. As a result of its analysis, the board requested confirmation of the subject's assessments.

In rebuttal the appellant submitted a letter stating the board of review's comparables are not similar to the subject. In addition, he submitted the assessor website printouts for these comparables. For comparables #1 the appellant highlighted the description of this property which is a mixed-use residential building. As to comparable #2, the appellant asserts this is a one-story commercial store front. Comparable #3, #4 and #5 are one-story commercial stores. The appellant argues that, for all the comparables, the taxpayer owns the land as the building.

The appellant also submitted new comparable properties for review by the PTAB. However, under the Property Tax Appeal Board rules, parties are not permitted to submit new evidence during rebuttal. Therefore, the PTAB will not consider this evidence. 86 Ill.Adm.Code 1910.66.

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 first issue is the size of the subject. The PTAB finds the appellant submitted sufficient evidence to support 900 square feet of unit building area as the size of the subject.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the 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. 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 a total of three properties suggested as comparable to the subject. The PTAB finds these comparables similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are commercial condominium units. The properties range: in age from three to seven years; in size from 900 to 1,400 square feet of building unit area; and in improvement assessment from \$25.42 to \$36.71 per square foot of building unit area. In comparison, the subject's improvement assessment of \$33.85 per square foot of building unit area is within the range of these comparables. The PTAB gave little weight to the board of review's comparables because they are not similar to the subject and no assessment information was provided. 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 subject's assessment is not warranted.

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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 based on market value is not warranted.

The appellant presented the sales of two properties. These properties sold between September 2005 and March 2006 for prices of \$180,000 and \$267,500. The PTAB gives little weight to the board of review's comparables as the appellant has sufficiently show that they are not similar to the subject. In comparison to the appellant's comparables, the subject's assessment reflects a market value of \$90,132. This value is significantly lower than the comparables. Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. 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.