



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

APPELLANT: Robert N. Beaulieu  
DOCKET NO.: 07-29496.001-C-1 through 07-29496.005-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert N. Beaulieu, the appellant, by attorney Anthony M. Farace, of Amari & Locallo in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29496.001-C-1	12-27-227-009-0000	6,783	642	\$ 7,425
07-29496.002-C-1	12-27-227-010-0000	6,897	520	\$ 7,417
07-29496.003-C-1	12-27-227-011-0000	7,011	520	\$ 7,531
07-29496.004-C-1	12-27-227-012-0000	7,125	520	\$ 7,645
07-29496.005-C-1	12-27-227-013-0000	7,239	79,184	\$86,423

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story, fast food building containing 2,000 square feet of building area and constructed in 1970. It is situated on a 15,375 square foot site and located in River Grove, Leyden Township, Cook County. It is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-17 with a level of assessment of 38% as designated for Class 5 commercial property.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet detailing 13 suggested comparable properties. They are all class 5-17, one-story, commercial buildings located in either River Grove or Franklin Park. They range in age from 7 to 81 years and in size from 1,134 to 2,500

square feet of building area. The comparables have improvement assessments ranging from \$17,003 to \$79,265 or from \$8.50 to \$33.78 per square foot of building area. The evidence reflects that comparables #1 through #3 are partial assessed values with no further explanation. Additionally, the appellant provided no further information regarding the use of the properties nor were photographs provided. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's final assessment of \$127,299 which reflects a market value of \$334,997 utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property. In support of this assessment, the board of review submitted six sales of commercial fast food properties located within Chicago, Franklin Park, Melrose Park, Maywood, Westchester or Elmhurst. They range in building size from 1,400 to 2,464 square feet. The sales occurred between May 1996 and June 2002 for prices ranging from \$250,000 to \$931,921 or from \$111.61 to \$406.60 per square foot, including land. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. Based upon this analysis, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, as well as the board of review's representative, rested on the evidence previously submitted.

After hearing the testimony 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. Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of 13 equity comparables. The Board finds comparables #11 through #13 similar to the subject in age size and location. The properties are improved with a one-story, commercial building located in River Grove. The properties range: in building area from 1,792 to 2,500 square feet; in age from 22 to 55 years; and in improvement assessment from \$31.71 to \$33.78 per square foot of building area. In comparison, the subject's improvement assessment of \$44.43 per square foot of building area is above the range of comparables. The Board gives little weight to the board of review's evidence as the data is merely raw sales data that has

not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors.

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 not supported and 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.



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Chairman



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Member



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Member



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Member



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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: December 21, 2012



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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.