



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

APPELLANT: Phil Sagan
DOCKET NO.: 07-29921.001-C-1
PARCEL NO.: 17-07-125-045-0000

The parties of record before the Property Tax Appeal Board are Phil Sagan, the appellant(s), by attorney Timothy M. Hughes, of Lavelle Legal Services, Ltd. in Palatine; 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: \$7,064
IMPR.: \$27,875
TOTAL: \$34,939

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,380 square foot parcel of land improved with a 103-year old, one-story commercial building containing 2,548 square feet of building area.

The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted assessment data for four properties located within the subject's neighborhood. These properties are described as one-story commercial buildings. The properties range in age from 42 to 122 years and in size from 1,824 to 3,764 square feet of building area. The properties have improvement assessments that range from \$6.08 to \$10.94 per square foot of building area. The appellant submitted the property report/building report, the Cook County Assessor's website printout, and black and white photographs for three of the suggested comparables. The appellant submitted only the Cook County Assessor's website printout regarding the fourth comparable which included age, land, building, and total assessed values. The subject's improvement assessment is \$18.40 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$53,952 for the tax year 2007. The subject's assessment reflects a market value of \$141,978 or \$55.72 per square foot using the Cook County Ordinance Level of Assessment for Class 5a, commercial property of 38%.

In support of the subject's market value, raw sales data was submitted for five industrial/warehouse properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from October 2006 to June 2009, in an unadjusted range from \$352,000 to \$1,050,000 or from \$40.77 to \$202.70 per square foot of building area. The properties contained buildings that ranged in size from 2,500 to 19,132 square feet and in age from 46 to 99 years. The printouts indicate that sale #3 failed to include any real estate brokers for the parties involved in the transactions. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Mr. Joshua Nesser, rested on the evidence previously submitted.

The board of review analyst, Mr. Chris Beck, rested on the evidence previously submitted.

After reviewing the record, testimony, and the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board accorded diminished weight to the properties submitted by the board of review as the evidence provided unconfirmed, raw data on sales. Therefore, the Board finds this argument unpersuasive.

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 met this burden.

The Board finds the appellant's comparables are similar to the subject age, design, and construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$6.08 to \$10.94 per square foot of building area. The subject's improvement assessment of \$18.40 per square foot of building area is above the range established by the most similar comparables. After considering adjustments and the

differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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: March 22, 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.