



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

APPELLANT: Shermon & Katrina Brown
DOCKET NO.: 07-30368.001-C-1 through 07-30368.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shermon & Katrina Brown, the appellants; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-30368.001-C-1	29-17-206-033-0000	3,378	2,916	\$6,294
07-30368.002-C-1	29-17-206-034-0000	2,875	7,700	\$10,575
07-30368.003-C-1	29-17-206-035-0000	1,505	0	\$1,505
07-30368.004-C-1	29-17-206-036-0000	1,418	0	\$1,418

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a total of four land parcels with 7,592 square feet improved with a one-story, 85-year old, masonry building used for commercial purposes. The subject's building is used as an automotive shop with two overhead drive-in doors.

The appellants argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellants submitted a real estate evaluation report of the subject property with an effective date of October 10, 2007 and a value estimate of \$180,000 undertaken by David S. Kluk, a state certified general real estate appraiser. The evaluation report contained limited descriptive data regarding the subject property and its neighborhood. The appraisal stated that the appraiser had personally inspected the subject site without further comment or identification of the inspection date. The subject was described

as a one-story, automotive shop with two overhead doors in average overall condition. In addition, the subject appeared to be of a legal non-conforming usage due to the area being zoned for multi-tenant, residential.

As an ancillary issue, the appraisal noted that the subject property contained 1,616 square feet of building area. In support of this assertion, the appraisal included multiple copies of photographs of the subject as well as a building sketch and building area calculations.

Under the sales comparison approach to value, the appraiser utilized three sales comparables, which were one-story, masonry, commercial buildings. Two of the three properties were located in Harvey, as is the subject property. These comparables sold from April, 2006, through September, 2007, for prices that ranged from \$145,000 to \$650,000, or from \$4.14 to \$27.26 per square foot. The properties range in age from 2 to 75 years and in size from 2,000 to 4,800 square feet of building area. After making adjustments from 26% to 69% to the suggested comparables, the appraiser estimated the subject's market value was \$180,000, rounded.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$19,792 for tax year 2007. The subject's assessment reflects a market value of \$52,084 for tax year 2007 using the Cook County Ordinance level of assessment for Class 5a, commercial property of 38%. As to the subject, the board submitted copies of the subject's property record cards (hereinafter PRC). The PRCs indicate that the subject's building contain 2,571 square feet, but fail to proffer a diagram of the subject as well as other descriptive data.

In addition, the board of review submitted a memorandum as well as CoStar Comps printouts for five suggested comparables. The properties contained commercial buildings used for automotive repair. The data reflected that three properties' sales were absent a buyers and sellers real estate brokers. They sold from March, 2003, to September, 2008, for prices that were in an unadjusted range from \$21.03 to \$324.68 per square foot. The buildings ranged in size from 2,400 to 4,930 square feet of building area, while only one property was located in Harvey, as is the subject property.

Moreover, the board's memorandum stated that the evidence submission was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum also indicated that the data therein was collected from sources assumed to be factual, accurate and/or reliable, but that no independent verification had been performed. Therefore, the accuracy of the data was not warranted. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

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, 331Ill.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 Board concludes that the appellants' have not met their burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the appellants' appraisal to be unpersuasive. The appellants' appraiser provided limited descriptive data regarding the subject property and the suggested comparables; failed to explain his personal inspection of the subject; failed to develop a highest and best use; and utilized sale comparables that required from 26% to 69% adjustments, thereby lessening comparability to the subject.

Moreover, the Board accorded diminished weight to the board of review's limited and raw sales data.

Therefore, the Board finds that the evidence supports the current market value attributable to the subject property of \$52,084 for tax year 2007. Since the market value of the subject has been established, the Cook County Ordinance level of assessment for Class 5a, commercial property of 38% will apply. Therefore, the Board finds that no reduction 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 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.