FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Quetschke & Co.
DOCKET NO.: 07-30704.001-C-1
PARCEL NO.: 13-25-319-031-0000

The parties of record before the Property Tax Appeal Board are Paul Quetschke & Co., the appellant, by attorney Michael Griffin in Chicago, 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:	$ 23,814
IMPR.:	$ 134,755
TOTAL:	$ 158,569

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,450 square foot parcel of land improved with a three-story, 15,560 square foot retail/residential building built in 1926. It is located in West Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 3-18 with a level of assessment of 22% as designated for Class 3 property.

The appellant, via counsel, submitted limited evidence 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 assessment data for three suggested comparable properties. No descriptive data was provided for the subject or comparable properties. The comparables have improvement assessments ranging from $68,040 to $105,002 or from $6.87 to $8.57 per square foot of building area. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $134,755, or $8.66 per square foot of building area. The board also submitted a memorandum authored by Matthew Caplis, Cook County Board of Review Analyst, a black and white photograph of the subject, the subject's property record card, as well as raw sales data on six retail storefront/residential properties suggested as comparable. The sales occurred between February 1995 and May 2007 for prices ranging from $510,000 to $1,775,000 or from $32.14 to $113.27 per square foot of building area. These properties are all located within a three mile radius of the subject. 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 on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant's argument was based on 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 not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of three equity comparables. The appellant failed to provide any descriptive data for the comparables, however, such as number of stories, exterior construction, number of apartments, number of commercial units, and/or age. Accordingly, the Board is unable to determine their comparability to the subject property. Additionally, two of the three equity comparables provided by the appellant are assessed at a per square foot value similar to that of the subject property. As such, the appellant has not met the burden of clear and convincing evidence. Furthermore, 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 and fails to address the appellant's equity argument.

After considering the evidence submitted, the Board finds the subject's per square foot improvement assessment is supported 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.

Chairman

Member

Member

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: September 20, 2013

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.