



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

APPELLANT: Larry Scanlon
DOCKET NO.: 07-30746.001-C-1
PARCEL NO.: 08-31-400-062-1008

The parties of record before the Property Tax Appeal Board are Larry Scanlon, the appellant; 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: \$ 10,632
IMPR.: \$ 42,088
TOTAL: \$ 52,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject's unit is one of eight units and contains 1,500 square feet of building area. The subject is located on a property consisting of a 42,960 square foot land parcel improved with a one-story, seven-year old, masonry building with eight industrial condominium units.

The appellant raised several arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, 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 equity argument, the appellant submitted limited descriptive and assessment data on what appeared to be two suggested comparables located less than one mile's distance from the subject. However, the appellant's analysis reflects that both of these properties contain the same property index number with varying street addresses. Therefore, the Board shall consider the duplicative data as representing a prorated property. This property contains 50,450 square feet of land improved with a one-story, masonry, industrial unit with 1,500 square feet of building area. This property's total improvement

assessment is \$67,554, or \$45.04 per square foot of building area. The subject's improvement assessment is \$42,088, or \$28.06 per square foot of building area.

In support of the market value argument, the appellant submitted a copy of a PTAB decision rendered in tax year 2006 for the subject property in docket #06-31657.001-C-1. The appellant asserted that the total assessment from tax year 2006 should be applied to tax year 2007. In addition, the appellant submitted an eight-page portion of an appraisal for the subject, which contained only descriptive data for the subject property as well as multiple photographs of the subject. Beyond this evidence submission, the appellant failed to submit any market value evidence.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$52,720 for tax year 2007. The memorandum indicated that the subject's original assessment accorded by the county assessor's office of \$67,984 reflects a market value of \$188,844 for tax year 2007 using the Cook County Ordinance level of assessment for Class 5b, industrial property of 36%. As to the subject, the board submitted copies of the subject's property record cards.

In addition, the board of review submitted a memorandum as well as CoStar Comps printouts for six suggested comparables. The properties contained masonry buildings used for: industrial or industrial/warehouse purposes. They sold from April, 2000, to May, 2003, for prices that were in an unadjusted range from \$23.32 to \$108.77 per square foot. The buildings ranged in size from 2,850 to 12,000 square feet of building area, while three of the six properties were located in Elk Grove Village, as is the subject property. The data also indicated that sale #1 and #2 were related transactions and that four of the six sales were absent real estate brokers during the sale transactions.

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.

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 Board finds the appellant has not met this burden.

As to the equity argument, the Board finds that the comparables submitted by the appellant were the proration of a single property with only one property index number assigned thereto. Therefore, the Board finds that the appellant failed to submit sufficient evidence to demonstrate an inequity in the subject's assessment.

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 appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the appellant's argument to be unpersuasive. The appellant failed to proffer any market value evidence to support the assertion of overvaluation. The only pages submitted in an alleged appraisal of the subject were the initial pages relating to a description of the subject property. Moreover, the Board accorded diminished weight to the board of review's limited and raw sales data.

As to the appellant's request to apply the 2006 tax year assessments to the 2007 tax year, the appellant cited no legal authority for said application. However, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review."

The Board further finds that the prior year's decision should not be carried forward to the subsequent year because the subject property does not meet the criteria set forth in this section of the Property Tax Code(35 ILCS 200/16-185). The record contains

evidence indicating the subject property was an industrial condominium unit and not an owner-occupied, single-family residence in the assessment year in question.

For these reasons, the Property Tax Appeal Board finds that 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.

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.