



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

APPELLANT: Roy Huffman
DOCKET NO.: 08-20167.001-I-1
PARCEL NO.: 17-07-129-003-0000

The parties of record before the Property Tax Appeal Board are Roy Huffman, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. 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:

LAND: \$ 4,354
IMPR.: \$ 16,128
TOTAL: \$ 20,482

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,304 square feet of land improved with a one-story, masonry building used as a manufacturing facility which was built in 1924.

The appellant via attorney argued: first, that the improvement size is incorrect; second, that there was unequal treatment in the assessment process of the subject's improvement; and lastly, that the subject was overvalued as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables as well as photographs and property record cards. The properties are improved with a one-story to three-story, masonry, industrial building. They range: in land size from 1,688 to 3,869 square feet; in age from 67 to 128 years; in improvement size from 2,160 to 5,040 square feet of building area; and in improvement assessments from \$2.42 to \$7.91 per square foot. In comparison, the appellant opined that the subject's improvement contained 2,360 square feet of building area and an improvement assessment of \$10.75 per square foot.

As to the overvaluation issue, the appellant's attorney submitted a one-page printout evidencing limited data on six sale properties. These properties sold from June, 1985, through June, 2007, for values ranging from \$62,000 to \$715,000. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject property is an owner-occupied building used for storage. He stated that the submitted photographs accurately depict the properties as of the assessment date at issue.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$29,123. This total assessment reflects a market value of \$80,896 or \$35.11 per square foot of building area using 2,304 square feet with application of the Cook County Ordinance level of assessment for industrial property of 36%.

In support of the subject's market value, raw sales data was submitted for five properties used as industrial buildings used for manufacturing, warehousing or as a showroom. 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 May, 2003, to July, 2008, in an unadjusted range from \$117.85 to \$202.70 per square foot of building area. The properties contained two-story buildings that ranged in size from 2,500 to 4,667 square feet and in age from 67 to 125 years. The printouts indicate that sale #1 contained parcel data that did not correspond to the deed, while the sale price reported on the county records was also different. In addition, the parties related to sale #3 were represented by the same real estate broker, while the parties in sale #5 did not have representation by any real estate broker.

The board of review's memorandum asserted that the subject sold in June, 2002, for a value of \$265,000 or \$115.02 per square foot and attached a copy of the subject's deed.

Moreover, the board of review's cover memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review failed to address the equity argument raised in this appeal.

During closing arguments, the appellant's attorney requested that judicial notice be taken of a different Board decision, specifically Docket #06-26922-C-1 et al. He argued that the Karavites Restaurant decision reflected a similar fact pattern and that the Board had ruled that similar evidence submitted by the board of review was accorded no weight in that case. Thereby, he requested a similar ruling from the Board in the present matter. The Board accorded appellant's attorney 21 days within which to submit a courtesy copy of said decision, while also according the board of review 21 days after said submission for an opportunity to submit a response brief. The Board finds that the courtesy copy of said decision from the appellant was timely filed; however, the board of review failed to submit a response brief.

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.

As to the issue of the subject's improvement size, the Board finds that the appellant failed to submit evidence in support of the asserted size. In contrast, the board of review submitted copies of the subject's property record card evidencing 2,304 square feet. Therefore, the Board finds the best evidence of size was submitted by the board of review.

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, 331 Ill.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.

The Board finds that the appellant submitted insufficient market data for this issue to be persuasive. The appellant's one-page printout reflected minimal sales data without any descriptive data on said properties. Moreover, the Board accorded little weight to the board of review evidence which consisted of raw, unadjusted sales data. Therefore, the Board finds no reduction is warranted.

As to the second issue, 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 appellant's data, the Board finds that the appellant has met this burden.

The Board finds that the appellant's comparables are similar to the subject property in exterior construction, style, size and/or age. In its analysis, the Board accorded these properties most weight. These five comparables ranged in improvement assessment from \$2.42 to \$7.91 per square foot of building area. The subject's assessment of \$10.75 per square foot is above the range established by these comparables.

Therefore, the Board finds that the appellant has demonstrated that the subject is inequitably assessed and that 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: January 31, 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.