



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

APPELLANT: Priciana Adriano  
DOCKET NO.: 08-23340.001-C-1  
PARCEL NO.: 09-24-419-007-0000

The parties of record before the Property Tax Appeal Board are Priciana Adriano, the appellant, by attorney Mary Ann Connelly, of Law Offices of Terrence Kennedy Jr. 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:** \$ 10,093  
**IMPR.:** \$ 52,607  
**TOTAL:** \$ 62,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,125 square feet of land improved with a one-story, masonry, commercial, storefront building containing 1,500 square feet of building area.

The appellant via attorney argued: first, that there was unequal treatment in the assessment process of the subject's improvement; and second, that the subject's market value was not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables as well as photographs and property record cards. The properties are improved with a one-story, masonry, commercial building. They range: in land size from 3,125 to 10,121 square feet; in age from 36 to 45 years; in improvement size from 1,302 to 3,490 square feet of building area; and in improvement assessments from \$12.99 to \$45.00 per square foot. The submitted printouts reflect that the appellant's suggested comparables are accorded partial assessments by the assessor's office without further explanation. The subject's improvement assessment is \$35.07 per square foot of building area.

In addition, the appellant's attorney developed a market value analysis based upon the four equity properties. This analysis estimated market values for the properties that ranged from \$71.75 to \$142.09 per square foot of building area. Based upon this analysis, 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 total assessment was \$62,700. This total assessment reflects a market value of \$164,999 or \$110.00 per square foot of building area with application of the Cook County Ordinance level of assessment for commercial property of 38%.

In support of the subject's market value, raw sales data was submitted for five properties used as commercial buildings used as retail storefront locations. 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 April, 2003, to December, 2008, in an unadjusted range from \$120.00 to \$233.78 per square foot of building area. The properties contained buildings that ranged in building size from 1,496 to 2,500 square feet.

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.

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 appellant's initial 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 appellants' data, the Board finds that the appellant has not met this burden.

The Board finds that suggested comparables submitted by the appellant fails to provide total assessment data. The printouts submitted by the appellant stated that these properties were accorded partial assessments without further explanation. Therefore, the Board finds that the submitted data was incomplete; therefore, inhibiting a comparability analysis.

As to the second issue, 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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's estimated market values are flawed for they are based upon incomplete assessment data. *Assuming arguenda*, that these estimated values were accurate, they range from \$71.75 to \$142.09 per square foot of building area with the subject's value estimate located within that range at \$110.00 per square foot.

Further, the Board accords diminished weight to the raw sales data submitted by the board of review.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and 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.

*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: November 30, 2012

*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.