FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Miller Parking Company, LLC
DOCKET NO.: 08-26251.001-C-2 through 08-26251.003-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Miller Parking Company, LLC, the appellant(s), by attorney Harold J. Hicks, of Madigan & Getzendanner 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-26251.001-C-2	17-17-221-011-0000	37,468	1,191	$38,659
08-26251.002-C-2	17-17-221-012-0000	31,473	986	$32,459
08-26251.003-C-2	17-17-221-013-0000	114,652	4,352	$119,004

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three parcels of land totaling 28,420 square feet classified as a commercial property with minor improvements that is being used as a parking lot. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of 15 properties suggested as comparable to the subject and located within two blocks of the subject. The data in its entirety reflects that the properties are classified similar to the subject as commercial with minor improvements and at least 14 properties are being used as parking lots. The properties range in size from 2,300 to 8,700 square feet and have land assessments of $6.46 per square foot. The appellant also included a copy of the Sidwell map showing the location of the subject and the suggested comparables.

The appellant also submitted a copy of income statements for the subject property for 2004 through 2006 and argued that this supported the equity argument. Based on this evidence, 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 land assessment was $464,382 or $16.34 per square foot. The board also submitted copies of the property record cards for the subject and raw sales data on six properties. The sales occurred between February 2001 and December 2006 for prices ranging from $301,092 to $9,250,000 or from $23.99 to $386.09 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted the primary focus of the appellant's request was the equity argument. The attorney argued that the suggested comparables, all located within one block of the subject and used similarly, have land assessments lower than the subject property.

The board of review's attorney argued that the appellant has not met the burden of proof for inequity. He attorney argued that the PTAB's own website indicates the evidence needed to meet the burdens of proof. He asserted to meet the uniformity burden, the appellant needs to address how the values of the suggested comparables were arrived at in the first place. The attorney argued these values were based on market value and that the subject has a higher market value then these properties. He argued that the subject is not similar to the suggested comparables because the subject is a fee generating parking lot where many of the suggested comparables are not. The attorney addressed the income analysis in the appellant's brief. The board's attorney noted the sales submitted by the board to substantiate this argument.

In rebuttal, the appellant's attorney argued that the appeal was based on equity and not market value. He reiterated the characteristics of the suggested comparables and asserted that they are similar to the subject and classified the same. He argued that whether the properties are used for commercial purposes or not, they are similar in the characteristics and should be assessed similarly.

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

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include

assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of 15 equity comparables. The PTAB finds these comparables similar to the subject. The properties are located within one block of the subject and are all classified the same as the subject. The pictures of these properties show that at least 14 of them are being used similarly to the subject, as a parking lot. The properties range in size from 2,300 to 8,700 square feet and have land assessments of $6.46 per square foot. In comparison, the subject's land assessment of $16.34 per square foot is above the range of comparables.

The PTAB gives little weight to the board of review's evidence as it does not contain any assessment information. Furthermore, the PTAB finds the board of review's argument that the appellant did not meet its burden for inequity unpersuasive.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and 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.

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: June 24, 2011

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.