



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

APPELLANT: JJ Sausage  
DOCKET NO.: 08-26552.001-I-1  
PARCEL NO.: 29-11-226-030-0000

The parties of record before the Property Tax Appeal Board are JJ Sausage, the appellant(s), by attorney Aron L. Bornstein, of Law Offices of Aron L. Bornstein 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:** \$22,029  
**IMPR.:** \$0  
**TOTAL:** \$22,029

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 48,955 square feet of land. The subject's total assessment is 46,302 including land and improvement. This assessment yields a fair market value of \$128,616, or \$1.25 per square foot of land area after applying the 36% assessment level for industrial properties, under the 2008 Cook County Classification of Real Property Ordinance. The appellant, via counsel, argued incorrect classification in its assessed value as the basis of this appeal.

In support of the classification argument, the appellant submitted a letter by a licensed appraiser for the subject property with an effective date of January 1, 2008. The appraiser estimated a fair market value for the subject of \$61,000 based on the existing value of the land per the board of review calculations but deleting any value for improvement. The appraisal letter states that the subject is vacant land with no improvements and included black and white photographs of the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's final assessment of \$46,302 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject, and raw sales data for five industrial buildings located within the subject's neighborhood and nine equity comparables. The sales data was collected from the CoStar Comps service, and the CoStar Comps sheets state that the research was licensed to the Cook County Assessor's Office. However, the board of review included a memorandum which states that the submission of these comparables is not intended to be an appraisal or an estimate of value, and should not be construed as such. The memorandum further states that the information provided was collected from various sources, and was assumed to be factual, accurate, and reliable; but that the information had not been verified, and that the board of review did not warrant its accuracy.

The sale comparables are classified as industrial with no further information. Additionally, the comparables have from 45,477 to 105,349 square feet of building area, including land. The comparables sold between 2005 and 2007 for \$110,000 to \$249,000, or \$1.11 to \$3.63 per square foot of building area, including land. In addition, the appellant submitted limited data regarding nine equity comparables classified as vacant land. The properties range from 6,272 to 41,861 square feet of land and are all assessments at 3.00 per square foot of land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Mr. Aron Bornstein, stated that the subject is vacant land and does not include any improvements. In addition, Mr. Bornstein, reviewed the contents of the appraisal and photographs identifying the subject as vacant land. Furthermore, Mr. Bornstein states that even the board of review's equity evidence only includes vacant land comparables bolstering the appellant's evidence. Lastly, the appellant's attorney requested that the subject's total assessed value only include land equal to the current board of review's calculations. The board of review analyst, Mr. Colin Brady, rested on the evidence.

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

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86

Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In determining the classification of the subject property, the Board finds the best evidence to be the appellant's evidence. The Board finds the evidence persuasive because the appraiser has experience in appraising and personally inspected the subject property. The appraiser's letter did not discredit the land's assessed or market value as calculated by the board of review but confirmed that the subject property does not include any improvements and is therefore, vacant land.

Therefore, the Board finds the subject had a land only assessed value of \$22,029 for the 2008 assessment year. The subject's current total assessed value is above this amount, and, thus, the Board finds that a reduction 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.

*Ronald 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: July 19, 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.