



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

APPELLANT: Stanley Nieminski
DOCKET NO.: 08-26716.001-C-1
PARCEL NO.: 09-36-407-038-0000

The parties of record before the Property Tax Appeal Board are Stanley Nieminski, the appellant, by attorney Michael J. Fiandaca 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: \$ 12,468
IMPR.: \$ 91,483
TOTAL: \$ 103,951

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 58-year old, one-story, masonry, commercial building containing 2,608 square feet of building area. It is located in the City of Chicago, Jefferson Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-17 with a level of assessment of 38% as designated for Class 5 commercial property.

The appellant, via counsel, appeared before the Property Tax Appeal Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet, along with the assessor database printouts, detailing six suggested comparable properties. The appellant's evidence indicates five properties are class 5-17, one-story, masonry, commercial buildings, located in the subject's neighborhood. The sixth property, comparable #2, is mixed-use residential/commercial building that is classified as 2-12 and assessed at 16% of market value under the Cook County Real Property Assessment Classification Ordinance. The evidence reflects they range in

age from 26 to 76 years while the appellant's grid sheet indicates they range in size from 937 to 6,120 square feet of building area. The comparables have improvement assessments ranging from \$9,861 to \$60,709 or from \$9.92 to \$22.14 per square foot of building area. The evidence additionally reflects that comparable #1 as well as comparables #4 through #6 are partial assessments and are pro-rated with one or more additional parcels, with no further explanation. Based on the evidence presented, 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 improvement assessment was \$91,483, or \$35.07 per square foot of building area with a total assessment of \$103,951. The subject's final assessment reflects a fair market value of \$273,555 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% is applied. The board also submitted a memorandum dated June 12, 2008 and authored by Ralph F. DiFebo, Jr, Cook County Board of Review Analyst, an aerial Sidwell map of the subject, the property face card and property record card for the subject as well as raw sales data on four commercial properties suggested as comparable. The sales occurred between February 2001 and October 2007 for prices ranging from \$250,000 to \$560,000 or from \$78.91 to \$287.15 per square foot of building area. These properties are located in either Niles or Chicago. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney reviewed the description of the subject property as well as the grid sheet. The board of review's representative rested on the evidence previously submitted.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was based on unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of six equity comparables. The Board does not find these properties to be comparable to the subject as the data for comparable #1 and comparables #4 through #6 reflect a partial improvement assessment and are pro-rated with additional parcels. As no

further assessment data was provided to clarify the assessed values of these properties, the Board is unable to determine their comparability to the subject. Additionally, comparable #2 is a class 2 property, containing residential usage, while the subject is a class 5 commercial property and assessed at a different assessment level. Furthermore, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors and fails to address the appellant's equity argument. Accordingly, the appellant has not met the burden of clear and convincing evidence, therefore, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted based on the evidence contained in the record.

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: October 18, 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.