



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

APPELLANT: Richard Lewandowski
DOCKET NO.: 08-27483.001-C-1
PARCEL NO.: 24-22-406-010-0000

The parties of record before the Property Tax Appeal Board are Richard Lewandowski, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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 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: \$ 40,375
IMPR: \$ 50,064
TOTAL: \$ 90,439

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2008 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story, free-standing, retail storefront, commercial building. The improvement was constructed in 1953. The property has a 12,500 square foot site and is located in Worth Township, Cook County. The subject is

classified as a class 5A, commercial property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. Procedurally, the appellant waived the right to hearing and requested that a decision be rendered based upon the written evidence submissions of the parties with the board of review concurring with this request.

In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$164,000 as of January 1, 2008, while developing only one of the three traditional approaches to value, the sales comparison approach. As to the subject, the appraisal stated that the subject's improvement contained 4,104 square feet of building area. In addition, it summarily stated that the subject property was purchased on April 7, 2006 for the amount of \$248,000, while identifying the buyer as Richard Lewandowski and the seller as Bridgeview Bank Group.

Under the sales comparison approach, the appraisers analyzed the sales of six suggested comparables with none of the properties located within the subject's suburb. Four of the six properties are described as one-story, commercial buildings, while sale #1 is a retail building and sale #2 is an auto repair building. They range: in year of construction from 1938 to 1985; in improvement size from 2,196 to 12,500 square feet of building area; and in land size from 6,521 to 34,979 square feet. These suggested comparables sold from June, 2005, to September, 2007, for prices that ranged from \$20.87 to \$48.03 per square foot of building area, including land.

In the appraisal's assumptions and limiting conditions, the appraisal stated that "certain information in the report was furnished from sources believed to be reliable; however, it is not guaranteed to be correct". In addition, the appraisal indicated that the appraiser "reserved the right to make such adjustments to the valuation herein reported as may be required by consideration of additional or more reliable data that may become available". Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,439. The subject's assessment reflects a market value of \$237,997, or \$46.56 per square foot using 5,112 square feet of building when applying the level of assessment for class 5A,

commercial property under the Cook County Real Property Assessment Classification Ordinance of 38%.

As to the subject, the board's cover memorandum stated that the subject was purchased in March, 2005, for a price of \$248,000 or \$48.51 per square foot. In support of this assertion, the board submitted copies of sale documents recorded with the Cook County Recorder of Deeds office.

In support of its contention of the correct assessment, the board of review submitted raw, unadjusted market data on four suggested comparable sales located in Chicago, while the subject is located in Alsip. The sales were all retail storefront buildings built from 1918 to 1955. The properties sold from May, 2003, to March, 2010, and sold for prices that ranged from \$38.04 to \$183.28 per square foot. The buildings range in size from 4,600 to 5,456 square feet of building area.

Moreover, the board of review's 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.

Conclusion of Law

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 appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board thoroughly considered the parties' evidence. The Board gives diminished weight to the appraisal because it lacks details on the adjustments and why they were made. In addition, the appraisal includes a statement on the sale of the subject in April, 2006, even though the board of review's printouts from the Cook County Recorder of Deeds office reflects that the subject was purchased in March, 2005. The appraisal provides neither additional sale details nor explanation as to whether or not any weight was accorded the subject's actual sale. Further, the Board finds that the appellant failed to call the appraiser as a witness at hearing to explain these inconsistencies or absence of data. For these reasons, the Board finds the methodologies and adjustments in the appraisal unreliable and gives the adjustments and the conclusion of value within the appraisal no weight.

In addition, the Board gives diminished weight to the sale of the subject. Neither party provided sufficient evidence to indicate that the subject's sale was an arm's length transaction.

The courts have stated that where there is credible evidence of comparable sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989). Therefore, the Board will consider the raw sales data from both parties.

The parties submitted 10 sale comparables. The Board accorded diminished weight to appellant's sales #1 and #2 due to a disparity in highest and best use. The Board finds the appellant's sale comparables #3, #4, #5 and #6 and the board of review's sale comparables similar to the subject and most probative in determining the subject's market value as of the lien date. These sales occurred from May, 2003, to March, 2010, for unadjusted prices ranging from \$32.00 to \$183.28 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$46.56 per square foot of building area which is at the low end of the range established by the sale comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction 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.



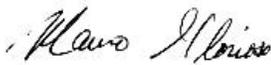
Chairman



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: September 19, 2014



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.