FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: HSH Business Condo Assn
DOCKET NO.: 08-28217.001-C-3 through 08-28217.033-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are HSH Business Condo Assn, the appellant(s), by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. P.C. in Chicago; the Cook County Board of Review; the Township HSD 214 intervenor, by attorney Ares G. Dalianis of Franczek Radelet P.C. in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-28217.001-C-3	03-02-200-096-1001	10,370	66,891	$ 77,261
08-28217.002-C-3	03-02-200-096-1006	7,884	54,722	$ 62,606
08-28217.003-C-3	03-02-200-096-1008	11,284	78,323	$ 89,607
08-28217.004-C-3	03-02-200-096-1010	6,949	48,232	$ 55,181
08-28217.005-C-3	03-02-200-096-1011	5,716	34,721	$ 40,437
08-28217.006-C-3	03-02-200-096-1012	5,674	34,463	$ 40,137
08-28217.007-C-3	03-02-200-096-1014	5,206	36,137	$ 41,343
08-28217.008-C-3	03-02-200-096-1015	5,058	35,105	$ 40,163
08-28217.009-C-3	03-02-200-096-1017	5,058	35,105	$ 40,163
08-28217.010-C-3	03-02-200-096-1020	4,377	30,385	$ 34,762
08-28217.011-C-3	03-02-200-096-1021	4,377	34,762	$ 39,139
08-28217.012-C-3	03-02-200-096-1022	4,399	30,532	$ 34,931
08-28217.013-C-3	03-02-200-096-1023	4,335	30,090	$ 34,425
08-28217.014-C-3	03-02-200-096-1024	11,199	65,924	$ 77,123
08-28217.015-C-3	03-02-200-096-1027	5,206	36,137	$ 41,343
08-28217.016-C-3	03-02-200-096-1030	5,249	36,432	$ 41,681
08-28217.017-C-3	03-02-200-096-1032	5,079	35,252	$ 40,331
08-28217.018-C-3	03-02-200-096-1033	4,377	30,385	$ 34,762
08-28217.019-C-3	03-02-200-096-1034	4,207	29,205	$ 33,412
08-28217.020-C-3	03-02-200-096-1013	5,185	35,990	$ 41,175
08-28217.021-C-3	03-02-200-096-1002	10,349	71,832	$ 82,181
08-28217.022-C-3	03-02-200-096-1003	10,477	72,717	$ 83,194
08-28217.023-C-3	03-02-200-096-1004	10,413	48,586	$ 58,999

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08-28217.024-C-3	03-02-200-096-1005	7,863	54,575	$ 62,438
08-28217.025-C-3	03-02-200-096-1007	12,390	85,993	$ 98,383
08-28217.026-C-3	03-02-200-096-1016	5,227	36,285	$ 41,512
08-28217.027-C-3	03-02-200-096-1018	4,228	29,352	$ 33,580
08-28217.028-C-3	03-02-200-096-1019	4,356	30,237	$ 34,593
08-28217.029-C-3	03-02-200-096-1025	5,100	35,400	$ 40,500
08-28217.030-C-3	03-02-200-096-1026	5,270	36,580	$ 41,850
08-28217.031-C-3	03-02-200-096-1028	5,227	36,285	$ 41,512
08-28217.032-C-3	03-02-200-096-1029	5,206	36,137	$ 41,343
08-28217.033-C-3	03-02-200-096-1031	5,206	36,137	$ 41,343

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story industrial condominium building of masonry construction with 60,700 square feet of building area. The building is 22 years old. The property has a 181,645 square foot site, and is located in Wheeling Township, Cook County. The subject is classified as a class 5-89 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $1,641,410. The subject property has an improvement assessment of $1,428,909, or $23.54 per square foot of building area. In support of the subject's assessment, the board of review submitted information on 21 sales of condominium units located within the subject building, and the deed associated with each sale.

In rebuttal, the appellant reaffirmed the evidence previously submitted.

At hearing, counsel for the appellant described the subject, and the five comparables submitted by the appellant. Counsel for the appellant also stated that the information for the comparables came from a database, and that the individual who compiled the appellant's grid sheet was not at the hearing, nor available to testify. Counsel for the appellant also argued that PIN -1004 received a reduction at the board of review in tax year 2008 based on an income and expense analysis, and that this reduction warrants a reduction in the assessments of the remaining subject PINs under uniformity principles.

The Assistant Cook County State's Attorney argued that the descriptive information for the subject's comparables was not verified, was hearsay, and should be given no weight in the Board's decision.

Counsel for the intervenor argued that the appellant's argument regarding the income and expense analysis for PIN -1004 should be given no weight because the appellant's claim for relief is based on a uniformity argument, and because that relief was granted at the board of review in a different tax year. Moreover, it was argued, the income and expense analysis is not verified in any way, and the methodologies in arriving at the capitalization rate, and vacancy and collection losses were not fully explained.

In rebuttal, counsel for the appellant asked the Board to take judicial notice of several previously issued Board decisions in which uniformity was argued, and the Board granted a reduction. In essence, counsel for the appellant argued that the evidence in this appeal is the same as the evidence entered in those appeals, and that, due to their similar evidence, a reduction is warranted in this case.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack

of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that none of the comparables submitted by the parties were similar to the subject. The appellant submitted five comparables with limited descriptive information. The appellant's evidence did not disclose the comparables' use, whether they were leased or owner-occupied, or what their percentages of ownership were. Moreover, there was no information regarding the interiors of the comparables.

Additionally, the information that was submitted regarding the comparables, as the assistant state's attorney and counsel for the intervenor argued at hearing, was not verified. As counsel for the appellant stated at hearing, the individual who compiled the appellant's grid sheet was not at the hearing, was not available to testify, and the information is not directly from the Cook County Assessor's website. Allegedly, it was from a database from which the non-present preparer of the grid sheet used to transcribe the information onto the chart submitted into the record. Without printouts from the Cook County Assessor's website, Freedom of Information Act printouts from the Cook County Board of Review, or some other practical way to account for the veracity of the information on the appellant's grid sheet (which could have included sworn testimony from the preparer of the report), the Board is unable to substantiate the information included thereon.

Finally, the Board finds that the appellant's argument regarding the previous Board decisions has absolutely no merit. It is of no consequence that the Board has granted reductions based on a uniformity argument in previous appeals before it. The Board has reduced the assessments for thousands of properties based on a uniformity argument. The relevant question is not whether the Board grants such reductions, but, instead, whether the appellant's evidence *in each individual case* proves, by clear and convincing evidence, that the subject is inequitably assessed. In this appeal, the Board finds that the appellant has fallen woefully short of this burden. Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified.

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 20, 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.