



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

APPELLANT: Howard Sachs  
DOCKET NO.: 08-30877.001-R-1  
PARCEL NO.: 16-12-218-026-0000

The parties of record before the Property Tax Appeal Board are Howard Sachs, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$ 5,232**  
**IMPR: \$ 242**  
**TOTAL: \$ 5,474**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject is located in West Chicago Township and consists of 810 square feet of land improved with a commercial minor improvement. Its total assessment is \$5,474, which yields a total fair market value of \$14,405, after applying the 38% assessment level for commercial properties under the 2008 Cook County Classification of Real Property Ordinance. The subject's land assessment is \$5,232 which yields a total fair market value of \$13,770 under the same ordinance. The subject has a land unit price of \$17.00 and is assessed at \$6.46 per square foot of land. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement and that the fair market value of the subject property was not accurately reflected in its assessed value. In addition, the appellant argued that the subject is entitled to a reduction based on the Property Tax Appeal Board's prior year reduction.

In support of the equity argument, the appellant submitted six properties suggested as comparable to the subject. The comparables consists of vacant land parcels and industrial parcels that range in size from 4,058 to 336,719 square feet of land. The comparables have land unit pricing that ranges from \$2.00 to \$10.00 per square foot. As evidence of the comparables land unit prices, the appellant submitted assessor's office web site print outs from 2007. It appears that the appellant's land unit pricing was computed by taking a comparable's land assessment, dividing it by its assessment ratio, and then dividing the result by the comparable's square footage.

In support of the market value argument, the appellant submitted limited information regarding four suggested comparable sales. The comparables range in size from 94,200 to 1,021,918 square feet of land. The comparables had sales dates that ranged from January 2003 to June 2005 and had sale prices that ranged from \$200,000 to \$2,726,500, or from \$2.12 to \$4.92 per square foot of land. The appellant's evidence indicates sale comparable #1 contains a large industrial building. The appellant's evidence does not describe the property characteristics of the other suggested comparables. The Board notes that appellant's sales comparable #1 is the same property as appellant's equity comparable #6. The appellant also submitted a Sidwell map. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the argument that the subject is entitled to a "rollover" of its prior year assessment, the appellant submitted a copy of the subject's 2007 Property Tax Appeal Board decision that indicated the subject parcel was reduced to an assessment of \$4,445. The appellant also submitted a copy of the board of review's memorandum with regard to the subject's 2006 Property Tax Appeal Board appeal.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$5,474 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 five miles of the subject. 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 board of review's comparables consist of five suggested commercial land sales comparables. The comparables range in size from 3,006 to 10,123 square feet of land. They had sales dates that ranged from June 2003 to August 2007 and had sale prices that ranged from \$570,000 to \$1,535,000 or from \$69.15 to \$189.62 per square foot of land. Based on this submission, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, 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 not warranted.

The Board finds that the appellant's suggested sales comparables were dissimilar to the subject. The Board notes the subject consists of 810 square feet of land with a minor commercial improvement. The appellant's sales comparables were at least 100 times larger than the subject with sizes that ranged from 94,200 to 1,021,918 square feet of land. In addition, the appellant did not provide photos or detailed descriptive information regarding any of the sales comparables. As such, the Board finds that the appellant has not met the burden of a preponderance of the evidence, as there is no range of sales comparables with which to compare the subject. The Board also grants diminished weight to the board of review's sales evidence as it did not warrant

its accuracy. Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparables submitted by the parties.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that none of the comparables were similar to the subject in size, features, or use. The subject is an 810 square foot land parcel with a commercial minor improvement. None of the comparables were vacant land parcels with commercial minor improvements. The comparables submitted are vacant land parcels or industrial land parcels that have assessment ratios of 22% and 36%, respectively, while the subject's assessment ratio is 38%. As such, the Board finds that the appellant has not met the burden of proving by clear and convincing evidence that the subject is not equitably assessed, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Lastly, the Board is not persuaded by the appellant's argument that the subject is entitled to a reduction because it received a Property Tax Appeal Board reduction in 2007. Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2007 and that 2007 and 2008 are in the same general assessment period for the subject property's township. However, the record does not indicate that the subject is an owner occupied dwelling as required by the abovementioned Property Tax Code provision. In addition, the Board notes that its 2007 reduction was the result of an agreement between the parties as to the subject's correct assessment. The underlying reason for the agreed assessment is unknown and irrelevant to the 2008 matter at hand. Therefore, the Board finds that a reduction on this basis 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

Member

*Mark Morris*

Member

*JR*

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: April 18, 2014

*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.