



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

APPELLANT: Bresler Realty Co.  
DOCKET NO.: 08-30906.001-C-1  
PARCEL NO.: 08-22-201-008-0000

The parties of record before the Property Tax Appeal Board are Bresler Realty Co., the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 76,663**  
**IMPR.: \$ 159,838**  
**TOTAL: \$ 236,501**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19,214 square foot parcel of land improved with a 36-year old, two-story, office building containing 9,800 square feet of building area. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted assessment data for three properties within the subject's neighborhood. These properties are described as two-story office buildings. The properties range in age from 38 to 44 years and in size from 5,548 to 9,472 square feet of building area. The properties have improvement assessments that range from \$11.36 to \$16.31 per square foot of building area. The

subject's improvement assessment is \$23.53 per square foot of building area.

In addition, the appellant submitted a 2007 Board decision granting a reduction and 2009 Agreed Judgment Order. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney, Ms. Patty Fortsas, re-affirmed the evidence previously submitted. Ms. Fortsas offered into evidence the grid analysis per appellant's appeal. The grid was accepted into evidence and marked as Appellant's Exhibit #1. Ms. Fortsas also offered into evidence a map identifying the subject and the comparables. The map was accepted into evidence and marked as Appellant's Exhibit #2. Lastly, Ms. Fortsas offered into evidence the Cook County Assessor's printouts for each of the three equity comparables. The printouts were accepted into evidence and marked as Appellant's Exhibit #3-#6.

Ms. Fortsas' witness, Mr. Laurence Cohen, a licensed real estate broker, testified that he is the president of Affiliated Realty which is owned by the appellant. Mr. Cohen testified that he oversees leasing and tenant relations, acquisitions, and property management on behalf of the appellant. Mr. Cohen further testified that he is familiar with the three equity comparables. He testified to the age, location, description, and similarity of each of the three equity comparables to the subject. Specifically, Mr. Cohen testified that the first equity comparable was similar to the subject in age, construction, and use. Regarding comparable #2, he testified that this equity comparable differed in location to the subject because of its less prominent intersection. Lastly, Mr. Cohen testified that comparable #3 is most similar to the subject and located in a more prominent intersection than the subject and includes a larger parking lot.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$307,229 for the tax year 2008. The subject's assessment reflects a market value of \$808,496 or \$82.50 per square foot using the Cook County Ordinance Level of Assessment for Class 5a, commercial property of 38%.

In support of the subject's market value, raw sales data was submitted for five office/retail properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but filed to indicate that

there was any verification of the information or sources of data. The properties sold from March 2003 to November 2007, in an unadjusted range from \$925,000 to \$1,525,000 or from \$86.45 to \$160.19 per square foot of building area. The properties contained buildings that ranged in size from 8,300 to 11,451 square feet and in age from 21 to 57 years. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's analyst, Ms. Lena Henderson, re-affirmed the evidence previously submitted. Ms. Henderson testified that the appellant's witness was not an appraiser but specialized in building management. Ms. Henderson further testified that an inspection of the appellant's equity comparables by the witness was completed two weeks prior to hearing and not in 2008.

In rebuttal, the appellant's attorney stated that the board of review's evidence is not responsive to the appellant's equity argument. In addition, she stated that the board of review's evidence includes "raw, unconfirmed, undated data."

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 contends unequal treatment in the subject's improvement assessment as the basis of the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden

The Board finds the appellant's comparables are most similar to the subject in size, age, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11.36 to \$16.31 per square foot of living area. The subject's improvement assessment of \$23.53 per square foot of building area is above the range established by the most similar comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

*Tracy 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: January 23, 2015

*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.