



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

APPELLANT: C.H. James Restaurant Holdings, LLC
DOCKET NO.: 09-04419.001-C-1
PARCEL NO.: 03-09-302-030

The parties of record before the Property Tax Appeal Board are C.H. James Restaurant Holdings, LLC, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman, Chicago, Illinois; and the DuPage 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 DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$100,250
IMPR: \$185,150
TOTAL: \$285,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story commercial building used as a fast food restaurant that is of masonry construction and contains 2,893 square feet of building area. The building was constructed in 1996 and has an exterior ceiling height of 14 feet. The property has a site with 22,651 square feet of land area and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on nine comparables improved with commercial buildings used as fast food restaurants. The comparables were improved with one-story buildings that ranged in size from 2,211 to 4,664 square feet of building area. The buildings were of masonry or masonry and metal exterior construction and ranged in age from three to forty-one years old. The appellant indicated the comparables were located in Bensenville, Itasca, Addison and Elmhurst. These properties had improvement assessments ranging from \$108,040 to \$242,040 or from \$42.91 to \$66.35 per square foot of building area. The subject property has an improvement

assessment of \$237,690 or \$82.16 per square foot of building area.

The appellant's counsel also asserted that the subject property is in average physical condition but the functional utility is below average due to insufficient loading facilities, a low land to building ratio, minimal office space and the unique design and layout renders the building unviable for alternate uses absent the extraordinary expense of complete build-out. The appellant's counsel also argued the comparables had assessments reflecting market values ranging from \$238.89 to \$442.83 per square foot of building area, including land or from \$128.73 to \$199.06 per square foot of building area, excluding land. The appellant's counsel stated the subject property had an assessment reflecting a market value of \$350.47 per square foot of building area, including land, or \$246.51 per square foot of building area, excluding land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$293,243 and the improvement assessment be reduced to \$192,993 or \$66.71 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$337,940 was disclosed. The subject has an improvement of \$237,690 or \$82.16 per square foot of building area.

In support of the assessment the board of review listed information on 25 comparables, which included the nine comparables presented by the appellant. The 15 additional comparables identified by the board of review ranged in size from 1,479 to 6,268 square feet of building area.¹ The comparables were built from 1963 to 2004. The improvement assessments ranged from \$29.79 to \$113.63 per square foot of building area. Based on this evidence, the board of review requested confirmation of the assessment.

In rebuttal the appellant asserted that all the comparables on the board of review equity spread sheet support the appellant's request for assessment relief with the exception of one property, comparable #3, which had a building assessment of \$113.63 per square foot of building area. The appellant argued this property was eight years newer than the subject and more than 1,000 square feet smaller than the subject. The appellant argued this comparable was an outlier and should be eliminated from the study. The appellant noted, however, that even including this comparable the average building assessment for the comparables was \$57.06 per square foot of building area whereas the subject has a building assessment of \$82.16 per square foot of building area. The appellant requested, in rebuttal, the subject's total assessment be reduced to \$276,524.

¹ Comparables #1 and #2 were the same property but the record indicates the property sold in March 2004 and sold again in August 2006.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The Property Tax Appeal Board finds the best comparables in the record with respect to age and size include appellant's comparables #2, #6 and #7 and board of review comparables #12, #17, #18, #19, #20 and #21. These comparables ranged in size from 2,408 to 3,503 square feet of building area and had improvement assessments that ranged from \$124,110 to \$237,460 or from \$40.05 to \$72.68 per square foot of building area. The subject has an improvement of \$237,690 or \$82.16 per square foot of building area, which is above the range established by the best comparables in the record. Based on these comparables the Board finds a reduction in the subject's assessment is 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.

Donald 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: August 28, 2012

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.