



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

APPELLANT: Mary Wright
DOCKET NO.: 09-20597.001-I-1
PARCEL NO.: 28-23-300-050-0000

The parties of record before the Property Tax Appeal Board are Mary Wright, 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 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: \$ 50,502
IMPR.: \$ 18,507
TOTAL: \$ 69,009

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 2009 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 an industrial site with 161,607 square feet of land area. The building was constructed in 1931. The property is used as a concrete recycling plant. The property's improvements include a chain link fence and cobble

stones. The property is located in Oak Forest, Bremen Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$130,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,009. The subject's assessment reflects a market value of \$276,036 or \$1.71 per square foot of land area, when using the 2009 level of assessment for Class 5-80 property of 25% as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted eight sale comparables from the CoStar Comp Service and the PTAX-203 Illinois Real Estate Declaration form stating that the subject sold for \$400,000 in July 2008.

At hearing, the appellant's attorney, Ms. Patty Fortsas, reviewed the evidence previously submitted. Ms. Fortsas offered into evidence a survey of the subject. The survey was accepted into evidence and marked as Appellant's Exhibit C. Ms. Fortsas also offered into evidence the property record card and property and CCAO assessment data form. The record card and data form were accepted into evidence and marked as Appellant's Exhibit D and E, respectively.

The appellant's appraiser, Mr. John O'Dwyer, testified as to his analysis and conclusions presented in the appraisal dated January 1, 2009. Specifically, the appraiser reviewed the condition of the subject and the evidence analyzed in the sales comparison approach to value. The appraiser testified that the subject property includes trailers which are not affixed to the land. In addition, the appraiser distinguished the board of review's sale comparables based on their 2004 sale dates. Lastly, the appraiser testified that he believed that the 2008 sale of the subject included the value of the business and personal property. However, no evidence was submitted to support that the sale included personal property and business value.

The board of review analyst reaffirmed the evidence submitted.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's market value, the Board gives little weight to the appellant's appraisal's conclusion and testimony. The Board finds that the appraisal's sale comparables were not similar in location to the subject. Specifically, none of the sale comparables are located near the subject. The appraiser in his analysis did not make adjustments regarding distance. The only adjustment that was made regarding location was for a superior market area for sale #1. Furthermore, the appellant stated that the difference in market value of the sale of the subject in 2008 and the appraised value was attributed to the sale of the personal property and business value. However, the PTAX form submitted into evidence does not allocate any funds from the sale for personal property or business value. Lastly, no evidence such as a sale contract or affidavit was submitted showing that the 2008 sale price included personal property and business value. Moreover, the appraiser's testimony added no validity to his expressed belief that the subject's sale included personal property or business value, which was directly contradicted by the PTAX-203. The Board finds this omission and/or contradiction taints the entire appraisal.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: March 20, 2015

A. Portal

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.