



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

APPELLANT: Mario Acuna  
DOCKET NO.: 09-21475.001-C-1 through 09-21475.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mario Acuna, the appellant, by attorney Michael E. Crane, of Crane and Norcross 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-21475.001-C-1	16-31-324-018-0000	11,375	40,216	\$51,591
09-21475.002-C-1	16-31-324-019-0000	11,375	1,209	\$12,584

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 a one-story, commercial restaurant building containing 1,170 square feet of building area. It is situated on a 6,500 square foot site and was

constructed in 1946. The property is located in Berwyn, Berwyn Township, Cook County. The property is a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a summary appraisal report containing a brief recapitulation of the appraiser's data, analyses, and conclusions. Supporting documentation was retained in the appraiser's file. The cost, income and sales comparison approaches were each limited to one page in length, and the appraisal estimated the subject property had a market value of \$155,000 as of January 1, 2009.

The appellant also submitted a settlement statement indicating the subject was purchased in October 2007 for \$395,000. The appraiser noted that this included equipment and business value and he did not consider it an arm's-length transaction. No further explanation or evidence was provided as to the cost of the equipment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$64,175. The subject's assessment reflects a market value of \$256,700 or \$219.40 per square foot of building area, including land, when applying the 25% assessment level for commercial properties under the Cook County Classification of Real Property Ordinance. In support of the subject's assessment, the board of review also submitted a property record card for the subject, as well as sales data for five restaurant properties located within four miles of the subject. The sales range: in size from 1,560 to 5,683 square feet of building area; in sale date from 2005 to 2008; and in price from \$294,000 to \$2,200,000, or \$105.58 to \$859.04 per square foot, including land.

The board of review also submitted a recorded warranty deed as well as a PTAX-203-Illinois Transfer Declaration form. The transfer declaration indicates there was no personal property included in the purchase price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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.

The Board does not find the appraiser's conclusion of value to be persuasive, as the appraisal lacked: any qualitative and quantitative reasoning for any adjustments; details regarding the sale conditions; and any evidence that the sales were arm's-length transactions. Additionally, the evidence from both parties reflects that the subject was purchased in August 2007 for \$395,000, or \$337.61 per square foot, including land. Although the appraiser stated that equipment was included in the purchase price, the transfer declaration indicates otherwise. Accordingly, the Board accords diminished weight to this appraisal and finds that the estimate of value for the subject property is unreliable.

As such, the Board finds that the best evidence of the subject's market value is the parties' evidence of the sale of the subject in August 2007 for a price of \$395,000. This sale price was confirmed in the appellant's appraisal as well, with no evidence that a premium was paid for the subject property. In fact, the subject's sale price at \$337.61 per square foot, including land, as well as the subject's current market value of \$219.40 per square foot, including land, is within the range established by the sale comparables contained in the record. As the Board finds that the best evidence of the subject's market value is its sale, an assessment reduction based on the market value submitted into evidence 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.

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Chairman



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Member



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Member

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Member



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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: May 22, 2015



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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.