FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Capua
DOCKET NO.: 09-21612.001-C-1
PARCEL NO.: 16-29-125-020-0000

The parties of record before the Property Tax Appeal Board are Robert Capua, the appellant(s); 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:	$13,812
IMPR.:	$43,911
TOTAL:	$57,723

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,500 square foot parcel of land improved with a 90-year old, one-story, masonry, commercial building containing 6,273 square feet of building area. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject and located within one mile of the subject. The data in its entirety reflects that the properties are improved with a one-story, masonry, commercial buildings all classified the same as the subject. The properties range: in age from 48 to 84 years; in size from 6,300 to 12,300 square feet of building area; and in improvement assessments from $5.35 to $9.61 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $135,436, or $21.59 per square feet of building area was disclosed. The board also submitted copies of the property characteristic printouts for the subject as well as raw sales data on four properties. The sales occurred between February 2005 and November 2008 for prices ranging from $715,000 to $860,000 or from $82.66 to $154.83 per square foot of building area. The board also included mortgage information for the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the board of review did not respond to the appellant's equity argument. However, the appellant argues, that the market value comparables submitted by the board support the appellant's equity argument.

At hearing the appellant testified that the subject property was not an auto repair shop, but a warehouse/welding shop. He testified that the subject property is not located on the busy thoroughfare that the subject comparables are on and that the subject is older than these comparables. Therefore, he argued, the subject should be assessed below or in line with these properties and not double what these properties are assessed.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these comparables similar to the subject. The properties are improved with one-story, masonry, commercial buildings. The properties range: in age from 48 to 84 years; in size from 6,300 to 12,300 square feet of building area; and in improvement assessments from $5.35 to $9.61 per square foot of building area. In comparison, the subject's improvement assessment of $21.59 per square foot of building area is above the range of comparables. The PTAB gives little weight

to the board of review's evidence as the data is merely raw sales data.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported 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.

Chairman

Member

Member

Member

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: February 24, 2012

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.