



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

APPELLANT: Homer Coffman  
DOCKET NO.: 09-21849.001-C-1  
PARCEL NO.: 09-21-312-025-0000

The parties of record before the Property Tax Appeal Board are Homer Coffman, the appellant(s), by attorney Robert J. Paul 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:

**LAND:** \$ 17,587  
**IMPR.:** \$ 52,055  
**TOTAL:** \$ 69,642

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, 7,297 square foot auto repair building. It was built in 1999 and is situated on a 10,422 square foot site. The property is a class 5-22 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 an appraisal estimating the subject property had a market value of \$278,568, or \$38.18 per square foot of building area, including land, as of January 1, 2006, based on the sales approach to value. The four sales comparables listed in the appraisal occurred from January 2003 to September 2003 and had unadjusted sale prices that ranged from \$24.29 to \$30.09 per square foot, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,642. The subject's assessment reflects a market value of \$278,568 or \$38.18 per square foot of building area, including land, when applying the 2009 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four sales comparables of auto repair buildings. The comparables range in size from 4,000 to 7,225 square feet of building area. They have sale dates that range from November 2006 to September 2008. The sale prices ranged from \$725,000 to \$2,525,000, or from \$128.21 to \$349.48 per square foot of building area, including land.

#### **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 finds the appellant's appraisal to be too distant in time from the assessment date at issue to be useful in determining the subject's market value on January 1, 2009. The appraisal's valuation date is January 1, 2006: three years prior

to the assessment date at issue. In addition, the appraisal's valuation date is in a different triennial period. The Board notes that the subject's assessment reflects a market value of \$278,568, or \$38.18 per square foot of building area, including land. This market value is well below the range of the board of review's sales comparables. The Board finds the appellant has not met the burden of proving, by a preponderance of the evidence, that the market value of the subject is not accurately reflected in its assessed valuation. Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not 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.

*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.