



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

APPELLANT: 7-Eleven, Inc.  
DOCKET NO.: 09-24689.001-C-1  
PARCEL NO.: 13-12-233-025-0000

The parties of record before the Property Tax Appeal Board are 7-Eleven, Inc., the appellant, by attorney Edwin M. Wittenstein of Worsek & Vihon, in Chicago, 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:** \$65,327  
**IMPR:** \$34,673  
**TOTAL:** \$100,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story brick and concrete block constructed commercial retail facility that contains approximately 2,585 square feet of building area. The building is approximately 29 years old. The subject is a Class 5-17 commercial building under the Cook County Real Property Assessment Classification Ordinance and assessed at 25% of market value. The subject parcel of 16,625 square feet of land area is located in Chicago, Jefferson Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$400,000 or \$154.74 per square foot of building area, including land, as of January 1, 2009. The appellant also submitted a copy of the board of review final decision wherein the subject's final assessment of \$129,251 was disclosed. The subject's assessment reflects a market value of approximately \$517,004 using the 2009 Cook County Real Property Assessment Classification Ordinance level of assessment for Class 5a property of 25%. Based on this evidence the appellant requested the subject's assessment be

reduced to \$100,000 which would reflect a market value of \$400,000 as set forth in the appraisal.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted an appraisal estimating the subject property had a market value of \$400,000 as of January 1, 2009. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that the subject property had a market value of \$400,000 as of January 1, 2009. The Board further finds that since market value has been established the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5a property of 25% shall apply. (86 Ill.Adm.Code §1910.50(c)(3)).

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: June 22, 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.