



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

APPELLANT: John O'Hara
DOCKET NO.: 09-26066.001-C-1 through 09-26066.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John O'Hara, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-26066.001-C-1	12-32-203-039-0000	18,817	13,313	\$32,130
09-26066.002-C-1	12-32-203-049-0000	12,545	24,084	\$36,629

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story commercial building of masonry construction with 2,520 square feet building area. The building was approximately 27 years old. The property has two contiguous parcels with a combined land area of 19,300 square feet. The property is located in Melrose Park, Leyden Township, Cook County.

The appellant contends in part the assessment of the subject improvement is inequitable. In support of this argument the appellant submitted descriptions and assessment information on three comparables improved with one-story commercial buildings of masonry construction that ranged in size from 2,703 to 4,000 square feet of building area and in age from 13 to 34 years old. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$12.56 to \$19.06 per square

foot of building area. Based on the equity comparables the appellant asserted the subject's improvement assessment should be reduced to \$14.98 per square foot of building area.

The appellant also argued the subject property should be classified as a class 2 property because a purported tenant has no lease and resides rent free on the premises in exchange for surveillance of the property until a suitable commercial tenant can be secured. The appellant submitted an affidavit in support of this assertion. Based on this argument the appellant requested the subject's total assessment be reduced to \$38,989.

The appellant submitted a copy of the final decision issued by the board of review establishing a total assessment for the subject property of \$105,836. The appellant indicated the subject property had an improvement assessment of \$74,474 or \$29.55 per square foot of building area.

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 in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$12.56 to \$19.06 per square foot. The subject has an improvement assessment of \$29.55 per square foot, which is above the range established by the comparables.

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 rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

The Board gives no weight to the appellant's argument that the subject property should be reclassified as a class 2 property. Although the record indicates a person is in the property to maintain surveillance so as to prevent vandalism; that tenancy will end as soon as a commercial tenant is found to occupy the space. The Board finds this short term limited occupancy does not change the physical characteristics or nature of the property as a commercial building.

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: September 19, 2014



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.