FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J. Harrison
DOCKET NO.: 09-27395.001-C-1 through 09-27395.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are J. Harrison, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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
09-27395.001-C-1	03-13-200-024-0000	1,025	71	$1,096
09-27395.002-C-1	03-13-200-025-0000	55,865	30,427	$86,292

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a 23 year old, one-story, masonry, commercial building with 1,080 square feet of building area. At the time of this appeal, the subject was designed for use as a go-kart track. The parties dispute the subject's land size. The subject's total assessment was $87,388, which equates to a fair market value of $349,552 when the 25% assessment level for class 5-17 property under the 2009 Cook County Classification of Real Property Ordinance is applied. The appellant, via counsel, argued that the subject's market value is not accurately reflected in its assessed value as the basis of this appeal.

At this point, it is necessary to briefly provide some factual background. The Cook County Board of Commissioners passed Ordinance No. 08-O-51 (the "10/25 Ordinance"), which amended Chapter 74, Article II, Division 2, Section 74-64 of the Cook County Code of Ordinances, and is effective for tax year 2009. See 86 Ill. Admin. Code § 1910.90(i). The 10/25 Ordinance changed the statutory assessment classification level of assessments for class 5-17 property throughout Cook County from 38% to 25%.

In support of the overvaluation argument, the appellant asserted that the subject's triennial began in 2007, and that the subject's 2007 and 2008 assessments were both $87,899, which both

yield a fair market value of $231,313 using the 38% assessment level for class 5-17 property under the Cook County Classification of Real Property Ordinance as in effect for those tax years. The appellant asserts that the 2009 assessment of $87,388 does not take into account the passage of the 10/25 Ordinance. Therefore, the appellant argues that the subject's market value should be reduced to its 2007 and 2008 level of $231,313, and then the 25% assessment level applied to that market value. However, the appellant did not submit any evidence of the subject's market value for 2007, 2008, or, most importantly, 2009. The appellant also argued that the 2009 assessment is an unauthorized increase in a non-triennial year. Based on this analysis, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $87,388 was disclosed. In support of the subject's assessment, the board of review submitted a property characteristic printout for the subject, and raw sales data for six commercial properties located within five miles of the subject. The sales data was collected from the CoStar Comps service, and the CoStar Comps sheets state that the research was licensed to the assessor's office. However, the board of review included a memorandum which states that the submission of these comparables is not intended to be an appraisal or an estimate of value, and should not be construed as such. The memorandum further stated that the information provided was collected from various sources, and was assumed to be factual, accurate, and reliable; but that the information had not been verified, and that the board of review did not warrant its accuracy.

The suggested comparables contained a service station, a storefront, or freestanding commercial buildings that are 21 to 102 years old, and range in size from 870 to 1,951 square feet of building area. However, the age of Comparable #2 was not disclosed. The properties sold from November 2004 to September 2008 in an unadjusted range from $248,500 to $855,000, or from $235.29 to $800.00 per square foot of building area, included land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's arguments.

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

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038,

1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code. § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The appellant did not provide any evidence of the subject's market value as of January 1, 2009. As described above, such evidence could have included an appraisal, a recent arm's-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, 401 Ill. App. 3d at 655; 86 Ill. Admin. Code. § 1910.65(c). No evidence of this nature was submitted by the appellant.

The appellant's argument that the subject's 2009 assessment is an unauthorized increase in a non-triennial year is without merit. The Illinois Supreme Court has recognized that a county Assessor "has no jurisdiction to change an *assessment* in the intervening years where there has been no change in the physical condition of the property." People ex rel. Nelson v. Jenkins, 347 Ill. 278, 281 (1932) (emphasis added). While the subject's 2009 assessment was changed, it was adjusted downward by $511. The Board is unaware of any statute or Illinois court decision which requires the subject's *market value* to be retained throughout the assessment triennial, as the appellant argues. Without any such statute or court decision, or evidence of market value from the appellant (such as an appraisal), the Board cannot find that the subject is overvalued. Thus, a reduction 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.

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: May 24, 2013

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.