



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

APPELLANT: James Castello
DOCKET NO.: 09-27945.001-C-1
PARCEL NO.: 24-05-203-014-0000

The parties of record before the Property Tax Appeal Board are James Castello, the appellant, by attorney Timothy J. Hammersmith, of Masuda, Funai, Eifert & Mitchell, Ltd. 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: \$ 5,625
IMPR.: \$ 20,045
TOTAL: \$ 25,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 2,500 square feet of land, which is improved with a 35 year old, one-story, masonry, commercial building. The subject's improvement size is 925 square feet of building area, which equates to an improvement assessment of \$62.32 per square foot of building area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for seven properties suggested as comparable to the subject. The comparables are described as one-story, commercial buildings. Additionally, the comparables range: in age from 13 to 110 years; in size from 1,014 to 3,960 square feet of building area; and in improvement assessments from \$6.31 to \$39.70 per square foot of building area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's final assessment of \$63,268 was disclosed. In support of the subject's assessment, the board of review submitted a property record card

for the subject, and raw sales data for four commercial retail buildings located within ten 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 Cook County 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 states 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 comparables are described as commercial retail buildings. Additionally, the comparables have from 800 to 1,380 square feet of building area. The comparables sold between April 2005 and November 2008 for \$325,000 to \$525,000, or \$353.26 to \$656.25 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On March 12, 2013, the Property Tax Appeal Board set the subject matter of this appeal for hearing based upon its merits for May 15, 2013 at 10:00 AM. The hearing location was the Property Tax Appeal Board North Regional Office, 9511 W. Harrison, Suite LL-54, Des Plaines, Illinois. The hearing notice states in pertinent part:

This case cannot be postponed without good reason submitted in writing. Failure of the appellant to appear shall be cause for dismissal of the appeal. **Failure of the county or any intervenor to appear shall be grounds for default of that party.** (Emphasis added).

On May 15, 2013, the Property Tax Appeal Board's Administrative Law Judge and the appellant's attorney, Timothy Hammersmith, as well as the appellant, James Castello, convened at the hearing location at 10:00 AM for the hearing that was to be conducted on its merits pursuant to both parties' request. The board of review's representative, Lena Henderson, failed to appear before the Property Tax Appeal Board at the scheduled hearing time.

After reviewing the record and considering the request to default the board of review, the Property Tax Appeal Board hereby holds the board of review in default. The Board finds the board of review failed to appear before the Property Tax Appeal Board at the scheduled hearing time.

The Board finds this record is clear that both the appellant and the board of review requested an oral hearing based on the merits of the appeal. The board of review did not appear before the Board at the designated time after proper notification. As a result, the Board hereby holds the board of review in default for

failure to appear at the designated hearing time. Furthermore, the Board finds that the appellant's equity comparables are most similar to the subject property. Accordingly, an assessment reduction is granted to the appellant's request.

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

Mark Morris

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: June 21, 2013

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.