



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

APPELLANT: Alicia Arnold
DOCKET NO.: 09-28771.001-C-1
PARCEL NO.: 29-07-217-059-0000

The parties of record before the Property Tax Appeal Board are Alicia Arnold, the appellant; 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: \$ 14,424
IMPR.: \$ 39,312
TOTAL: \$ 53,736

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story, masonry commercial building constructed in 1971. It is currently used as a fast food restaurant. It is situated on 12,822 square foot site and located in Thornton Township, Cook County.

The appellant also argued that the county understated the subject's square footage of building area as 2,808 square feet. The appellant contends the correct square footage is 3,120 square feet of building area, however, no evidence in support of this contention was provided.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet detailing three suggested comparable properties. They are all class 5-17, one-story commercial buildings similar to the subject. They range in age from 46 to 50 years and in size from 2,200 to 2,484 square feet of building area. The comparables have improvement assessments ranging from \$13,553 to \$24,771 or from \$5.49 to \$12.67 per square foot of

building area. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's final assessment of \$70,938 which reflects a market value of \$283,752 utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 25% for Class 5 property. In support of this assessment, the board of review submitted four sales of commercial properties located within the subject's market area and ranging in building size from 2,100 to 3,168 square feet. The sales occurred between December 2004 and May 2010 for prices ranging from \$73,500 to \$1,575,000 or from \$32.34 to \$497.16 per square foot, including land. No analysis or adjustment of the sales data was provided by the board.

In support of the subject's square footage, the board of review submitted the county's property record card indicating the building square footage for the subject is 2,808. This would indicate the subject's improvement assessment per square foot is \$20.13 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

The first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 3,120 square feet of building area, while the board of review submitted the county's property record card. Therefore, the Board finds that the subject contains 2,808 square feet of building area. This reflects an improvement assessment of \$20.13 per square foot of building area.

The appellant presented assessment data on a total of three equity comparables. The Board finds these comparables similar to the subject. The properties are improved with a one-story, masonry, commercial building. The properties range: in building area from 2,200 to 2,484 square feet; in age from 46 to 50 years; and in improvement assessment from \$5.49 to \$12.67 per square foot of building area. In comparison, the subject's improvement assessment of \$18.11 per square foot of building area is above

the range of comparables. The Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is 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.

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: October 19, 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.