



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

APPELLANT: James M. Hughes  
DOCKET NO.: 09-29612.001-C-1  
PARCEL NO.: 27-05-402-019-0000

The parties of record before the Property Tax Appeal Board are James M. Hughes, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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 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:

**LAND:** \$ 37,501  
**IMPR:** \$ 22,075  
**TOTAL:** \$ 59,576

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a commercial site with minor improvements. The property has 42,859 square feet and is located in Orland Township, Cook County. The subject is

classified as a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$25,000 as of January 1, 2008, while developing the sales comparison approach to value. The sale properties sold from January, 2006, to October, 2007, for prices that ranged from \$2.64 to \$4.04 per square foot, while the properties ranged in land size from 63,175 to 464,027 square feet of area. After making adjustments to the sale properties, the appraiser opined a value for the subject of \$3.00 per square foot. In addition, the appraisal stated that a further deduction applied to the subject of 80% or \$2.40 per square foot was appropriate for the sale properties variance in buildable/development potential. Therefore, a market value of \$25,000 or \$0.60 per square foot was opined for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,576. The subject's assessment reflects a market value of \$238,304 or \$5.56 per square foot of area, when applying the level of assessment for class 5-90, commercial property, under the Cook County Real Property Assessment Classification Ordinance of 25%.

In support of its contention of the correct assessment, the board of review submitted unadjusted sales data on ten suggested comparable sales. These commercial properties sold from 2005 through 2007 for prices that ranged from \$2.27 to \$23.24 per square foot, while the properties ranged in land size from 29,925 to 270,231 square feet of area.

#### **Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the sales comparables submitted by the parties. The Board accorded little weight to the appellant's appraisal for the appraiser initially adjusted the sale comparables while opining a value for the subject of \$3.00 per square foot was appropriate. Then, the appraiser further discounted the subject's market value by an additional 80% or \$2.40 per square foot, while stating that this would account for the buildable/development potential of the sale comparables.

The Board finds that this second discount was an adjustment to the subject property; and therefore, inappropriate and unsubstantiated tainting the appraiser's market value opinion for the subject.

Therefore, the Board will look to the 15 sale comparables submitted into evidence by the parties. In considering the totality of the evidence, the Board finds that the appellant's comparable #1 as well as the board of review's comparables #3, #4, #6 and #7 to be most similar to the subject. These properties sold from 2005 through 2007 for prices that ranged from \$2.27 to \$6.07 per square foot, while the sales ranged in land size from 38,610 to 65,868 square feet of area. In comparison, the subject's valuation is \$5.56 per square foot of land area. After making adjustments for pertinent factors to the sales, the Board finds that the subject's valuation is supported. Therefore, the Board finds that no reduction is merited to the subject.

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.

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Chairman



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Member



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Member

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Member



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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 22, 2015



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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.