



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

APPELLANT: Gerald Soukal  
DOCKET NO.: 09-32163.001-C-1  
PARCEL NO.: 19-08-416-068-0000

The parties of record before the Property Tax Appeal Board are Gerald Soukal, the appellant(s); 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:** \$23,196  
**IMPR.:** \$48,054  
**TOTAL:** \$71,250

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 11,250 square feet of land improved with a 79-year old, owner-occupied greenhouse facility with a masonry constructed retail/shop building containing 1,350 square feet of building area and a garage containing 900 square feet of building area. The remaining 9,000 square feet of building area consists of greenhouse enclosures including a masonry constructed mechanical room. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant's pleadings included a summary appraisal of the subject property with an effective date of January 1, 2009 undertaken by Matthew T. Kang, associate real estate trainee appraiser, and Gary T. Peterson, who holds the designation of MAI and certified General real estate appraiser. Utilizing the sales comparison approach, the appraisers estimated a market value for the subject of \$265,000.

As to the subject, the appraisal indicated that the subject's site was inspected on March 18, 2010 and that the property rights appraised for the subject are a fee simple estate. The subject was found to contain 11,250 square feet of land with a

retail/shop building and a rear garage/shop area containing a total of 2,250 square feet of building area and 9,000 square feet of greenhouse enclosures and a mechanical room. The appraisal calculated and utilized the gross building area at 2,250 square feet of building area which included the retail/shop and garage/mechanical room. The appraisal indicated that the building was constructed in the 1930's and was in fair to average condition.

The appraisers indicated that the subject's highest and best use as vacant would be to leave vacant and while the highest and best use as improved was for its current use.

Under the sales comparison approach to value, the appraisers utilized four sale comparables. These comparables sold from July 2008 through May 2009, for prices that ranged from \$127,000 to \$1,300,000 or from \$102.83 to \$132.86 per square foot, including land. The properties were zoned for commercial and restaurant buildings. They ranged in building size from 1,235 to 10,000 square feet of building area. After making adjustments to the suggested comparables, the appraisers estimated that the subject's market value was \$90.00 per square foot or \$265,000 rounded, as of the assessment date.

The appellant's appraisers indicated the most weight was accorded to the sales comparison approach to value in reconciling a final value estimate of \$265,000. Based upon this data, the appellant requested a reduction in the subject's market value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$71,250 for the tax year 2009. The subject's assessment reflects a market value of \$285,000 or \$25.33 per square foot using the Cook County Ordinance Level of Assessment for Class 5a, industrial property of 25%.

In support of the subject's market value, raw sales data was submitted for five retail/storefront and office properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from May 2004 to February 2008, in an unadjusted range from \$39.07 to \$189.55 per square foot of building area. The properties contained buildings that ranged in size from 8,745 to 11,000 square feet and in age from 36 to 78 years. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal 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. National City Bank of Michigan/Illinois v. Illinois

Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). 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. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

As to the subject's market value, the Board gives little weight to the appellant's appraisal. The Board finds the comparables used were extremely dissimilar to the subject property as the comparables are commercial and restaurant buildings while the subject is mainly a retail/shop including a garage and greenhouse. The appraiser in calculating square footage and market value utilized only the gross building square footage of the retail shop and garage. However, the sale comparables analyzed did not include any retail/storefront buildings. In addition, the appellant requested a class change to 8-26 which is defined as a commercial greenhouse while the appraisal does not include any photographs or evidence identifying the subject property as a commercial greenhouse. Instead, the appraisal in determining value only utilizes the property's retail shop/garage area. Finally, the parties waived their right to a oral hearing and requested that a decision be rendered solely on the evidence contained in the record. As there was no hearing, there was no appraiser testimony to bolster the position indicated by the appraisal. The Board finds that because of this analysis and the use of inappropriate market data, the estimate of the value for the subject property is unreliable. As a final point, the Board gives little weight to the board of review's comparables as the information provided was raw sales data with no adjustments made.

Accordingly, the in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: January 31, 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.