



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

APPELLANT: Leonard J. Kral
DOCKET NO.: 09-32246.001-C-1 through 09-32246.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Leonard J. Kral, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-32246.001-C-1	16-22-407-030-0000	6,496	52,964	\$ 59,460
09-32246.002-C-1	16-22-407-031-0000	6,496	52,964	\$ 59,460
09-32246.003-C-1	16-23-300-009-0000	6,635	4,145	\$ 10,780
09-32246.004-C-1	16-23-300-010-0000	12,771	1,078	\$ 13,849
09-32246.005-C-1	16-23-300-011-0000	12,771	17,269	\$ 30,040

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of multiple buildings. The first set of buildings, ("Improvement #1"), is located at 1618 S. Pulaski Rd., Chicago. The second set of buildings, ("Improvement #2") is located across the street at 1615-1625 S. Pulaski Rd. Improvement #1 consists of two buildings: a 3,000 square foot, one-story, 49 year old masonry auto repair facility and a 4,020

square foot, two-story, 99 year old auto repair facility. Improvement #1 is located on a 6,300 square foot site. Improvement #2 consists of a 97 year old, 6,000 square foot, one-story auto repair facility, a 2,600 square foot automotive building, and a parking area for car storage. The subject is located in West Chicago Township, Cook County. The auto repair facilities are classified as class 5-22 properties and the parking area is classified as a class 5-90 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 two appraisals: one for Improvement #1 and one for Improvement #2. The appraisal for Improvement #1 estimated a market value of \$140,000 as of January 1, 2010. The appraisal for Improvement #2 estimated a market value of \$215,000 as of January 1, 2010. The appellant also submitted a letter from the City of Chicago that stated the second floor of the two-story building of Improvement #1 is not permitted to have a second floor office.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for Improvement #1 of \$118,920. This assessment reflects a market value of \$475,680 when applying the 2009 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%. The board disclosed the total assessment for Improvement #2 of \$54,669. This assessment reflects a market value of \$218,676 when applying the 2009 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%. In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

In written rebuttal, the appellant stated that the board of review's comparables #1, #2, #4 and #5 had sales dates in 2004 and should be granted no weight. Additionally, the appellant stated that board of review comparable #3 was located outside of the subject's area. The appellant requested that the Board disregard the board of review's evidence.

At hearing, the appellant stated that he submitted two appraisals. The board of review's representative objected to any discussion of adjustments to the comparables used in the appraisals or to the value conclusions of the appraisals as the appraisers were not present at the hearing pursuant to Oaklawn Trust and Savings Bank v. City of Palos Heights 115 Ill.App.3d

887, 450 NE 2d 788. The appellant argued that the appraiser need not be present to testify pursuant to United States v. Association of Casualty and Surety Companies 63 Civil 3106 Southern District of New York. The administrative law judge sustained the board of review's objection.

The appellant asserted that four of the board of review's comparable sales were stale because they occurred in 2004. In addition, the appellant stated that board of review comparable #3 is located out of the subject's 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 does not find the appraisals submitted by the appellant to be persuasive. The appraisers were not present to be cross examined regarding their value conclusions. As such, the Board grants no weight to the appraisers' value conclusions; however, the Board will consider the unadjusted sales comparables identified in the appraisals.

As to Improvement #1, the Board finds the board of review's comparables #1, #2, #4 and #5 had sale dates that occurred in 2004 and were therefore too distant in time from the January 1, 2009 date in question to be useful in determining the subject's market value. In addition, the board finds board of review comparable #3 is located in a different area than the subject. The board also finds the comparable properties listed in the appellant's appraisal to be too dissimilar to be useful in providing a range within which the subject's market value should fall. Appellant's comparable #1 is much smaller than the subject while appellant's comparables #2 and #3 are much larger than the subject. In addition, appellant's comparables #4 and #5 had sale dates in 2011 which the Board finds too distant in time from the January 1, 2009 date in question. As such, the Board finds there is no range of similar comparables within which the subject's market value should fall. Without a range, the Board finds the

appellant did not meet the burden of proof and a reduction in subject Improvement #1's assessment is not warranted.

As to Improvement #2, the Board finds the board of review's suggested comparables are not similar to the subject for the same reasons as listed with regard to Improvement #1. The Board also finds that Improvement #2's assessment reflects a market value of \$25.43 per square foot of building area, including land. The appellant's unadjusted comparables sales range from \$28.53 to \$91.38 per square foot of building area. The Board finds subject Improvement #2's assessment is below the range of these comparables. The Board finds the appellant did not meet the burden of proof and a reduction in Improvement #2's assessment 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: September 19, 2014



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.