



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

APPELLANT: Donald Clarke
DOCKET NO.: 09-32688.001-R-1 through 09-32688.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Clarke, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-32688.001-R-1	32-24-201-005-0000	4,356	28,978	\$33,334
09-32688.002-R-1	32-24-201-006-0000	33,333	0	\$33,333
09-32688.003-R-1	32-24-201-007-0000	33,333	0	\$33,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three parcels totaling approximately 609,840 square feet of land area with a 52,000 square foot pond in the rear of the property. One of the parcels is improved with a 30-year-old, two-story commercial building utilized as a lawn and garden landscape center containing approximately 14,640 square feet of building area. The appellant/owner resides above the subject building located on parcel number 32-24-201-005-0000 which is a Class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and assessed at 10% of its market value. The vacant parcels are classified as Class 5-90 commercial "minor improvement" parcels under the Cook County Real Property Assessment Classification Ordinance and assessed at 25% of their market values.

The appellant contends both that the vacant parcels are misclassified and should be classified as Class 2-90 parcels which would be assessed at 10% of their market values and that the market value of the subject property is not accurately

reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,000,000 as of January 1, 2009. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$173,721, which reflects a market value of approximately \$1,170,656 using the applicable Cook County Real Property Assessment Classification Ordinance levels of assessments for Class 2 and 5A property to the subject parcels. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value and reclassify the subject property as Class 2.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code §1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted an appraisal estimating the subject property had a market value of \$1,000,000 as of January 1, 2009. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that the subject property had a market value of \$1,000,000 as of January 1, 2009. The Board further finds that since market value has been established the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10% shall apply. (86 Ill.Adm.Code §1910.50(c)(3)).

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: June 22, 2012



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.