



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

APPELLANT: Sts. Volodymyr & Olha Ukrainian Catholic Church
DOCKET NO.: 09-33042.001-C-1
PARCEL NO.: 17-07-101-038-0000

The parties of record before the Property Tax Appeal Board are Sts. Volodymyr & Olha Ukrainian Catholic Church, the appellant, by attorney Leslie Hedges of the Law Offices of Terrence Kennedy Jr., Chicago; 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: \$20,963
IMPR: \$84,092
TOTAL: \$105,055

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a commercial building of masonry construction with 4,545 square feet of building area.¹ The building is approximately 19 years old. The property has a 14,640 square foot site and is located in Chicago, West Chicago Township, Cook County. The property is classified as a class 5-97, special commercial structure, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject improvement is inequitable. In support of this argument the appellant submitted descriptions and assessment information on three comparables improved with one-story commercial buildings of masonry construction that ranged in size from 2,460 to 4,320 square feet of building area. The buildings ranged in age from 12 to 29 years old. These properties had the same neighborhood code and classification code as the subject property. Photographs of the comparables depict buildings not particularly similar to the subject improvement. The comparables have

¹ The appellant described the subject building as a one-story structure; however, the photograph purportedly of the subject building appears to depict a two-story masonry structure.

improvement assessments ranging from \$14,812 to \$81,551 or from \$6.02 to \$18.88 per square foot of building area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$176,986. The appellant also indicated the subject had an improvement assessment of \$156,023 or \$35.03 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$55,419.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of the 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 assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject improvement was inequitably assessed. These comparables had improvement assessments that ranged from \$6.02 to \$18.88 per square foot. The subject has an improvement assessment of \$35.03 per square foot, which is above the range established by the comparables. The Board finds, however, the photographs of the subject property and the comparables depict buildings not particularly similar to the subject improvement. The board of review did not timely 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 rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this limited record and recognizing that comparable #1 was most similar to the subject in size and age, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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

Mark Morris

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 21, 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.