



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

APPELLANT: Andy's Deli
DOCKET NO.: 09-33368.001-I-1 through 09-33368.003-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andy's Deli, the appellant(s), by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-33368.001-I-1	16-10-403-008-0000	2,437	0	\$ 2,437
09-33368.002-I-1	16-10-403-009-0000	4,875	27,666	\$ 32,541
09-33368.003-I-1	16-10-403-042-0000	9,750	43,272	\$ 53,022

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 a two-story building of masonry construction with 14,080 square feet of building area. The building is 85 years old. The property has a 22,750 square foot site, and is located in West Chicago Township, Cook County. The subject is classified as a class 5-93 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 information on four comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,316. The subject's assessment reflects a market value of \$609,264, or \$43.27 per square foot of building area, including land, when applying the 2009 statutory level of assessment for industrial 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 eight comparable sales from the CoStar Comps Service.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight for several reasons.

At hearing, counsel for the appellant reaffirmed the evidence previously submitted, and submitted a map showing the location of all of the comparables submitted by the parties. The board of review analyst rested on the evidence previously submitted.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3, and #4. These comparables sold for prices ranging from \$20.54 to \$37.50 per square foot of building area, including land. The subject's assessment reflects a market value of \$43.27 per square foot of building area, including land, which is above the range established by the best comparables in this record. The board of review's evidence states that PIN -008 has no improvement, that PIN -009 has a 39% improvement proration, and that PIN -042 has a 61% improvement proration. Therefore, the Board will appropriate that improvement proration to the subject's revised assessment.

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Based on this record, the Board finds a reduction in the subject's assessment is justified.

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 20, 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.