



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

APPELLANT: C.H. James Restaurant Holdings, LLC  
DOCKET NO.: 10-03197.001-C-1  
PARCEL NO.: 03-09-302-030

The parties of record before the Property Tax Appeal Board are C.H. James Restaurant Holdings, LLC, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman in Chicago; and the DuPage 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 DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$91,170  
**IMPR.:** \$149,370  
**TOTAL:** \$240,540

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story commercial building of masonry construction that contains 2,893 square feet of building area that is used as a fast food restaurant. The building was constructed in 1996 and is approximately 14 years old. The subject property has a 22,651 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on nine comparables improved with one-story buildings used as fast food restaurants that ranged in size from 2,211 to 4,664 square feet of building area. The buildings ranged in age from 3 to 41 years old. The comparables had improvement assessments that ranged from \$29.13 to \$60.34 per square foot of building area. The appellant further indicated the comparables had total assessments reflecting market values ranging from \$178.20 to \$292.96 per square foot of building area, including land. The appellant indicated the comparables had an average market value reflected by their assessments of \$249.47 per square foot of building area, including land. The appellant submitted a copy of the decision

issued by the board of review establishing a total assessment for the subject property of \$307,330 reflecting a market value of \$922,082 or \$318.73 per square foot of building area, including land. The appellant also indicated the subject had an improvement assessment of \$216,160 or \$74.72 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not timely 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 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 submitted assessment information on 9 assessment comparables to demonstrate the subject property was inequitably assessed. The comparables had improvement assessments ranging from \$29.13 to \$60.34 per square foot of building area. The subject has an improvement assessment of \$74.72 per square foot of building area, which is above the range established by the comparables. The evidence further indicated the comparables had total assessments reflecting market values ranging from \$178.20 to \$292.96 per square foot of building area, including land. The subject had a total assessment reflecting a market value of \$318.73 per square foot of building area, including land, which is above the range established by the comparables on a square foot basis. 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 record the Property Tax Appeal Board finds a reduction in the subject's assessment is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: February 22, 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.