



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

APPELLANT: Ronald & Irene Rodorweiss
DOCKET NO.: 10-20244.001-C-1
PARCEL NO.: 16-32-200-010-0000

The parties of record before the Property Tax Appeal Board are Ronald & Irene Rodorweiss, the appellants; 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:

LAND: \$ 7,408
IMPR.: \$ 39,963
TOTAL: \$ 47,371

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and part two-story manufacturing building containing 8,860 square feet of gross building area. The building is divided into two sections, with the smaller 720 square foot section used as an apartment. It is located in Cicero Township, Cook County, and is classified as 5-93 industrial property under the Cook County Real Property Assessment Classification Ordinance with a level of assessment of 25%.

The appellants submitted evidence with the Property Tax Appeal Board contesting the assessment of the subject property. The appellants contend that the subject is commercial store with an apartment and, therefore, should be reclassified as a 2-12 mixed-use property under the Cook County Real Property Classification Ordinance with a level of assessment of 10%.

In support of this contention, the appellants submitted a color photograph of the subject property. This photo indicates that the building is used for tool stamping and fabrication. They also submitted a Sidwell map of the subject property as well as a

list of properties located within close proximity to the subject that are classified as Class 2-12. Based on this evidence submitted, the appellants requested that the subject's assessment be reduced.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$47,371. The subject's final assessment reflects a fair market value of \$189,484 when the Cook County Real Property Assessment Classification Ordinance level of assessment of 25% is applied. The board also submitted a memo, the property characteristic card for the subject indicating that the assessor's office performed a field check on the property in April of 2011, as well as raw sales data on eight industrial properties suggested as comparable. The sales occurred between January 2007 and October 2009 for prices ranging from \$300,000 to \$575,000 or from \$31.58 to \$102.74 per square foot of building area. The properties are located in either Lyons, Summit, Brookfield, or Chicago and range in building size from 6,000 to 9,500 square feet of building area. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. The board also included a map depicting the location of the subject in relation to the suggested comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants included: a Sidwell map of the subject property; the assessor printout and photo indicating that the subject is industrial property; color photographs of the exterior and interior of the subject showing apartment usage; Sidwell maps showing the location of other Class 2-12 properties in the subject's neighborhood; and an owner's affidavit attesting that the subject is mixed-use commercial and residential property and should be classified as Class 2-12.

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 that a reduction in the subject's assessment is not justified based on this record.

The appellants contend that their industrial building should be reclassified as a Class 2-12 due to apartment usage in the building. The Cook County Real Property Classification Ordinance indicates that Class 2 property is defined as "real estate improved with a building put to commercial and residential use, of six or less units where the building measures less than 20,000 square feet of above grade space." It further defines *Real estate used for commercial purposes* as "any real estate used primarily for buying and selling of goods and services, or for otherwise providing goods and services, including any real estate used for hotel and motel purposes" while *Real estate used for industrial purposes* is defined as "any real estate used primarily in manufacturing, as defined in this section, or in the extraction or processing of raw materials unserviceable in their

natural state to create new physical products or materials, or in the processing of materials for recycling, or in the transportation or storage of raw materials or finished physical goods in the wholesale distribution of such materials or goods for sale or leasing."

Having considered the evidence presented, the Board concludes that the appellants have not provided sufficient evidence to warrant a change in the subject property's classification.

The evidence reflects that the subject property is used as a tool stamping and fabricating facility, which would be classified as industrial usage under the Cook County Real Property Classification Ordinance. The appellants provided a color photograph as well as an assessor printout confirming this usage, while the board of review included a property record card verifying the industrial usage through an April 2011 field check. Under the ordinance, a property must have commercial and residential usage, not industrial usage. The Board finds that under the facts of this appeal, the appellants did not satisfy the burden of challenging the correctness of the assessment by proving that the subject is used for commercial as opposed to industrial purposes.

Additionally, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors. This evidence also fails to address the appellant's misclassification argument.

In conclusion, after considering the evidence submitted, the Board finds a reduction in the appellants' assessment is not supported based on this record.

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

Mario Morris

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: January 31, 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.