



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

APPELLANT: American Blue Ribbon Holdings, LLC
DOCKET NO.: 10-25144.001-C-1 through 10-25144.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are American Blue Ribbon Holdings, LLC, the appellant, by attorney David C. Dunkin of Arnstein & Lehr 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
10-25144.001-C-1	18-09-307-019-0000	16,869	1	\$16,870
10-25144.002-C-1	18-09-307-020-0000	16,869	1	\$16,870
10-25144.003-C-1	18-09-307-021-0000	14,759	1	\$14,760
10-25144.004-C-1	18-09-307-022-0000	16,875	63,256	\$80,131
10-25144.005-C-1	18-09-307-023-0000	16,875	65,364	\$82,239

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 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story building with 4,686 square feet of building area of brick, wood frame and stucco exterior construction. The building was constructed in

1978 with an addition in 1992. The building has a poured concrete foundation, a nine foot ceiling height, a wet sprinkler system, air conditioning, two restrooms, a walk-in freezer and a walk-in cooler. The building is used as a full service restaurant. The property has a 37,500 square foot site with asphalt paved parking for approximately 75 cars. The property is located in LaGrange, Lyons Township, Cook County. The property is classified as a class 5-17 and 5-90 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") with an Ordinance level of assessment of 25% of market value.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)) the Board takes notice the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year (2009) under Docket No. 09-31843.001 through .005-C-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on an agreement of the parties. The Board also takes notice that tax years 2009 and 2010 are within the same general assessment period for Lyons Township.

For the 2010 tax year the appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$695,000 as of January 1, 2009.

The appellant also submitted a copy of the board of review final decision disclosing a total assessment of \$265,318, which reflects a market value of \$1,061,272 when applying the Ordinance level of assessments for class 5-17 and class 5-90 property of 25%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

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.

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 only evidence of market value submitted to be the appraisal submitted by the appellant estimating the subject property had a market value of \$695,000 as of January 1, 2009. The subject's assessment reflects a market value above the only evidence of market value in the record. The board of review did not submit any evidence in support of its assessment of the subject property 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). The Board has examined the information submitted by the appellant and finds that a reduction in the subject's assessment commensurate with the assessment as established in the prior year's appeal 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.



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.