



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

APPELLANT: Scott Ahlstrand
DOCKET NO.: 10-25307.001-C-1
PARCEL NO.: 10-20-117-025-0000

The parties of record before the Property Tax Appeal Board are Scott Ahlstrand, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. 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:

LAND: \$17,247
IMPR.: \$39,003
TOTAL: \$56,250

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) contesting 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 a one-story, two-unit, store/office building with 3,730 square feet of gross building area. The building was constructed in 1955 and is approximately 55 years old. One unit within the building has 2,590 square feet with 700 square feet of office space and 1,890 square feet of unfinished shop/warehouse area. The second unit has 1,140

square feet of office space. The subject property has a roof mounted air conditioning system and each unit has a furnace. The property has a 6,899 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 5-17 one story commercial building 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 a limited summary appraisal report estimating the subject property had a market value of \$225,000 as of January 1, 2010. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales. The comparables were improved with five one-story buildings and one two-story building that ranged in size from 2,144 to 5,000 square feet of building area. The buildings were constructed from 1948 to 1971. The sales occurred from September 2009 to March 2011 for prices ranging from \$152,000 to \$290,000 or from \$56.00 to \$70.90 per square foot of building area, including land. The appraiser estimated the subject property had a market value of \$60.00 per square foot of building area, including land, or \$225,000, rounded.

The appellant submitted a copy of the final decision issued by the board of review disclosing the total assessment for the subject property of \$77,222. The subject's total assessment reflects a market value of \$308,888 or \$82.81 per square foot of building area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5-17 property of 25%.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$56,250 to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of the assessment.

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 in this record to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$225,000 as of January 1, 2010. The subject's assessment reflects a market value of \$308,888, which is above the appraised value. The board of review did not submit any evidence in support of the 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 Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: March 20, 2015



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.