



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

APPELLANT: Dunkin Donuts
DOCKET NO.: 10-25909.001-C-1 through 10-25909.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dunkin Donuts, the appellant, by attorney Ellen G. Berkshire of Verros, Lafakis & Berkshire, P.C., 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
10-25909.001-C-1	32-19-221-016-0000	19,166	0	\$19,166
10-25909.002-C-1	32-19-221-017-0000	9,669	0	\$9,669
10-25909.003-C-1	32-19-221-018-0000	24,130	170,470	\$194,600
10-25909.004-C-1	32-19-221-020-0000	1,565	0	\$1,565

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is comprised of four parcels. The subject is classified as three, Class 1-00 vacant land parcels and one, Class 8-23 improved parcel, which is a gasoline station with/without bay, store, under the Cook County Real Property Assessment Classification Ordinance.

The appellant in this appeal submitted evidence to demonstrate that the subject property was overvalued and inequitably assessed. The evidence was timely filed by the appellant pursuant to the rules of the Property Tax Appeal Board.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86

Ill.Admin.Code §1910.40(a))¹. Therefore, the Cook County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). In addition, the appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989).

The appellant in this appeal submitted evidence to demonstrate that the subject property was overvalued and inequitably assessed. The Board finds the evidence submitted by the appellant was poor and not particularly detailed with respect to descriptive information or a persuasive comparative analysis. Furthermore, the Board was unable to determine who, such as an expert in the field of real estate valuation, prepared the evidence. However, the board of review did not timely submit any evidence in support of the assessment of the subject property or refute the valuation evidence submitted by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the evidence contained in this record and finds although the appellant submitted substandard quality evidence, a reduction in the assessed valuation of the subject is warranted in light of fact the board of failed to timely submit evidence.

¹ By letter dated May 14, 2013, received May 16, 2013, the board of review requested the Property Tax Appeal Board accept the "Notes on Appeal" and accompanying evidence Instanter. The board of review acknowledged the evidence had a due date of May 12, 2013 and the request would not prejudice the appellant. The Property Tax Appeal Board hereby denies the board of review's request Instanter.

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: January 24, 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.