



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

APPELLANT: Basel Tarabein
DOCKET NO.: 10-27730.001-C-1
PARCEL NO.: 08-08-122-012-0000

The parties of record before the Property Tax Appeal Board are Basel Tarabein, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C., Chicago; 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: \$196,215
IMPR.: \$98,523
TOTAL: \$294,738

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is described by the appellant's evidence as consisting of a one-story masonry constructed industrial building with 24,700 square feet of building area. The building was constructed in 1964. The property has a 62,760 square foot site and is located in Rolling Meadows, Elk Grove, Cook County. The property is classified as a class 5-92 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") has a level of assessment of 25% of market value.¹

The appellant is challenging the assessment of the subject property for the 2010 tax year based on overvaluation. In support of this argument the appellant submitted a restricted use appraisal containing a total of five pages, three of which

¹ Class 5-92 property under the Ordinance is described as being a two or three story building containing part or all retail and/or commercial space.

were composed of the Assumptions and Limiting Conditions and the Certification. The report included no market data or any of the traditional approaches to value. The restricted use appraisal articulated an estimate of value of \$990,000 as of January 1, 2010. The document stated in part:

The intended use of this limited appraisal is for the sole purpose of assisting the client, in determining the need for a complete appraisal report in connection with the estimate of market value of the subject property in order to arrive at an equitable assessed valuation for purposes of real estate taxation. **The document is not evidence for an appeal of the real estate taxation.** (Emphasis added.)

The appellant also submitted a copy of the decision issued by the board of review identifying the subject as a class 5-92 property and containing a total assessment of the subject property of \$294,738, which reflects a market value of \$1,178,952 when applying the Ordinance level of assessment. Based on this document the appellant requested the subject's assessment be reduced to \$247,500.

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.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. 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); 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not submit sufficient evidence to challenge the correctness of the assessment as required by

section 1910.63(b) of the rules of the Property Tax Appeal Board. Section 1910.63(b) provides:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

(86 Ill.Admin.Code §1910.63(b)). Once the contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review is then required to go forward with the appeal and submit evidence in support of its contention of the correct assessment. (86 Ill.Admin.Code §1910.63(c)).

Initially the Board finds the appellant submitted only a restricted use appraisal that specifically stated within the document, "it is not evidence for an appeal of real estate taxation." As such the Board finds the appellant failed to submit any evidence to challenge the correctness of the assessment.

Second, the Board recognizes that the comments to Standards Rules 2-2(c)i of the Uniform Standards of Professional Appraisal Practice (USPAP) states:

The Restricted Use Appraisal Report is for client use only. (Emphasis added.) Before entering into an agreement, the appraiser should establish with the client the situations where this type of report is to be used and should ensure that the client understands the restricted utility of the Restricted Use Appraisal Report. USPAP 2010-2011 Edition, The Appraisal Foundation, U-26.

Thus the Board finds that the document submitted by the appellant is restricted to the use of the appellant only and cannot be used by any third party, such as this Board to determine the correct assessment of the subject property.

Third, the restricted use report contained none of the three approaches to value, including the sales comparison approach. As such the appraisal was insufficient as a matter of law to challenge the correctness of the property tax assessment of the subject property. Cook County Board of Review v. Property Tax

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Appeal Board and Omni Chicago, 384, Ill.App.3d 472, 487 (1st Dist. 2008).

For these reasons the Board finds a reduction in the assessment of the subject property is not justified.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: March 21, 2014

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.