



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

APPELLANT: Danielson Food Products
DOCKET NO.: 10-31109.001-I-1 through 10-31109.007-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Danielson Food Products, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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
10-31109.001-I-1	20-04-223-038-0000	11,150	32,880	\$44,030
10-31109.002-I-1	20-04-223-039-0000	5,535	15,473	\$21,008
10-31109.003-I-1	20-04-223-040-0000	5,535	837	\$6,372
10-31109.004-I-1	20-04-223-041-0000	6,342	2,308	\$8,650
10-31109.005-I-1	20-04-223-042-0000	6,342	2,308	\$8,650
10-31109.006-I-1	20-04-223-043-0000	2,613	0	\$2,613
10-31109.007-I-1	20-04-223-076-0000	13,291	37,886	\$51,177

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 consists of a two-building industrial/warehouse facility of masonry and metal panel construction containing approximately 20,356 square feet of building area inclusive of 1,600 square feet of office space. The buildings were constructed in stages between 1967 and 1994. The improvement identified as Building A has 12,004 square feet of building area and a ceiling height of 9 feet in the office and 10 feet in the warehouse. Other features of this building include three unisex restrooms, three truck docks with levelers and three overhead drive-in doors. The warehouse area also has separate coolers and refrigeration units. The improvement identified as Building B has 8,352 square feet of building area and a 20 foot ceiling height in the warehouse. Building B also has three unisex restrooms, one depressed truck dock with leveler and three overhead drive-in doors. Site improvements include asphalt parking for approximately 25 vehicles, exterior lighting and 500 lineal feet of ten foot high chain-link barbed-wire fencing. The property has two non-contiguous, rectangular shaped, corner parcels with a combined land area of 33,118 square feet located in Chicago, Lake Township, Cook County. The property is classified as a class 5-93 industrial property 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 an appraisal estimating the subject property had a market value of \$570,000 as of January 1, 2009. The appraisal was prepared by Samuel S. Zagorax, Certified General Real Estate Appraiser; Gary M. Skish, Certified General Real Estate Appraiser; and Gary T. Peterson, Certified General Appraiser, of First Real Estate Services, Ltd. Peterson also has the Member of the Appraisal Institute (MAI) designation. In estimating the market value of the subject property the appraisers developed the cost approach to value, the income approach to value and the sales comparison approach to value.

The appellant also submitted a copy of the final decision issued by the board of review establishing a total assessment of \$152,664. The subject's assessment reflects a market value of \$610,656 when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5-93 property of 25%. Based on this evidence, the appellant requested the subject's assessment be reduced to \$142,500 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 submitted in this record to be the appraisal presented by the appellant. The appellant's appraisers estimated the subject property had a market value of \$570,000 as of January 1, 2009. The subject's assessment reflects a market value of \$610,656, 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: April 24, 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.