



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

APPELLANT: Easy Living LLC
DOCKET NO.: 11-00635.001-C-1
PARCEL NO.: 16-05-18-305-045-0000

The parties of record before the Property Tax Appeal Board are Easy Living LLC, the appellant, by attorney David R. Bass of Field and Goldberg, LLC, in Chicago, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$104,086
IMPR: \$265,222
TOTAL: \$369,308

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 one-story Class B multi-tenant office building of masonry construction. The structure approximately contains 8,137 square feet of building area and was constructed in 2006. The property is located at 16626 West 159th Street, Lockport, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant through legal counsel submitted an appraisal of property located at 16624 West 159th Street, Lockport with a parcel number of 16-05-18-305-048-0000 estimating stated purpose of estimating the market value of the leased fee interest of that property as \$925,000 as of June 17, 2011. A brief submitted by counsel state in pertinent part in all capitals, underlined and in bold:

Please note that this property is a "twin" property to 16624 West 159th Street, Lockport, Illinois, which is also being appealed. These properties are identical in all physical characteristics including age, size, condition, design and quality. The assessed values are also identical.

Accordingly, the 2011 appraisal for the twin property is respectively submitted herewith to support the appeal of this subject property.

Based on the foregoing evidence, the appellant requested an assessment to reflect the value conclusion set forth in the appraisal of the property known as 16624 West 159th Street, Lockport, Illinois.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$369,308. The subject's assessment reflects a market value of \$1,112,039 or \$136.66 per square foot of building area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a three-page letter from Karen Szykowski, Homer Township Assessor, along with attached evidence identified as Exhibits A, B, C and D.

Conclusion of Law

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 arm's length sale

of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code §1910.65(c)). [Emphasis added.] The Board finds the appellant has not presented an appraisal of the subject property known as parcel number 16-05-18-305-045-0000.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain its burden under Section 1910.63(b) which provides that:

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) [Emphasis added]. The appellant provided no market data demonstrating that the *subject* was overvalued based on its assessment in relation to the property's market value.

Based on this record the Board finds the appellant's submission is insufficient as a matter of law to challenge the correctness of the assessment. As a result the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)).

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

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

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.