



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

APPELLANT: C.H. James Restaurant Holdings, LLC  
DOCKET NO.: 11-03386.001-C-1  
PARCEL NO.: 03-09-32-030

The parties of record before the Property Tax Appeal Board are C.H. James Restaurant Holdings, LLC, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman, in Chicago, and the DuPage 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 DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:       \$91,170**  
**IMPR:       \$167,800**  
**TOTAL:      \$258,970**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage 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 building of masonry construction with 2,893 square feet of building area which is utilized as a Burger King fast food restaurant. The building was constructed in 1996. Features of the structure include a drive-thru window. The subject has a land-to-building ratio of

7.83:1 with a 22,651 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on 18 equity comparables and three comparable sales.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,883 or \$46.28 per square foot of building area and a total assessment of \$225,053 which would reflect a market value of approximately \$675,159 or \$233.38 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,330. The subject property has an improvement assessment of \$216,160 or \$74.72 per square foot of building area. The subject's total assessment reflects a market value of \$927,089 or \$320.46 per square foot of building area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review through the township assessor reported that appellant's equity comparable #9 was demolished in 2011 and its assessment reflects a pro-rata valuation. Furthermore, as to appellant's sales comparable #1, the board of review contends there were two buildings sold together in June 2010 for \$1,350,000 with the two buildings totaling 6,038 square feet which would reflect a sale price of \$223.58 per square foot of building area, including land.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables, two of which included sales data. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### Conclusion of Law

The taxpayer contends in part assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be

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<sup>1</sup> In Section 2d of the Commercial Appeal petition, counsel for the appellant also marked "recent sale" as a basis of the appeal, but the appellant did not completed Section IV regarding a recent sale/purchase of the subject property and provided no documentation regarding a recent sale transaction of the subject.

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4, #6, #7, #8, #14, #15 and #16. These nine comparables were most similar to the subject in age and building size and had improvement assessments that ranged from \$29.13 to \$60.34 per square foot of building area. The subject's improvement assessment of \$74.72 per square foot of building area falls above the range established by the best comparables in this record. The Board gave little weight to the remaining equity comparables presented by both parties due to differences in building age and/or building size when compared to the subject. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified on grounds of lack of uniformity.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, 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).

After an analysis of the market data and considering the reduction in assessment for lack of uniformity, the Property Tax Appeal Board finds that the subject property is not overvalued and no further reduction in the subject's assessment is warranted on grounds of overvaluation.

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: August 22, 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.