



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

APPELLANT: Roger Hohol
DOCKET NO.: 11-28807.001-C-1
PARCEL NO.: 07-33-303-011-1007

The parties of record before the Property Tax Appeal Board are Roger Hohol, the appellant(s); 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: \$ 8,521
IMPR: \$ 31,547
TOTAL: \$ 40,068

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) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story building with 2,500 square feet of building area. The property has a 126,063 square foot site, and is located in Schaumburg Township, Cook County. The subject is classified as a class 5-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,068. The subject property has an improvement assessment of \$31,547, or \$12.62 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on six comparable sales from the CoStar Comps Service.

In rebuttal, the appellant distinguished the board of review's comparables based on location, use, and classification. In addition, the appellant noted that the market value evidence dates from 2008. Lastly, the appellant submitted sale comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the sale comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

At hearing, the appellant reviewed and submitted pictures of the three equity comparables and the subject. The pictures were admitted into evidence as Exhibits A-D. Appellant noted that the pictures show that the subject and comparables contain similar features including age, height, story, and exterior construction. Appellant further noted that the comparables are classified as industrial, whereas the subject is classified as commercial. The appellant contends that since the subject property includes warehouse storage, it should be classified as industrial. Upon further inquiry, the appellant stated that assessor has previously denied appellant's appeal regarding change of classification. In addition, the appellant distinguished the board of review's comparables based on location and use. Lastly, the appellant stated that the size of the equity comparables was determined by the appellant's exterior measurements. No interior inspection was conducted.

At hearing, the board of review analyst, Mr. Nicholas Jordan, rested on the market value evidence submitted. Regarding the subject's classification, Mr. Jordan noted that the subject is comprised of 12 separate PINS which are all classified as commercial, per the Assessor. Mr. Jordan further noted that the appellant's comparables are not in the same development as the subject but are located across the street.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the

basis of the appeal, the inequity of the assessments must be 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 that the comparables submitted by the parties were not similar to the subject in classification and location. The appellant's comparables are located across the street in a different development which is not similarly classified. Specifically, the subject is classified as a commercial building, whereas the appellant's comparables are classified as industrial buildings. The Board does not have the authority to change a subject's classification. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment 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: September 19, 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.