



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

APPELLANT: Robert Capua
DOCKET NO.: 12-21180.001-C-1
PARCEL NO.: 16-29-125-020-0000

The parties of record before the Property Tax Appeal Board are Robert Capua, the appellant(s); 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:

LAND: \$ 17,062
IMPR.: \$ 26,688
TOTAL: \$ 43,750

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 2012 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 industrial warehouse of masonry construction with 6,273 square feet of building area. It was constructed in 1917. The property has a 6,500 square foot site and is located in Berwyn Township, Cook

County. The property is a class 5 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 \$155,000 as of January 1, 2012. The appraisal indicates the subject is an industrial building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,751. The subject's assessment reflects a market value of \$283,004 or \$45.11 per square foot of living area, including land, when applying the level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%. In support of its contention of the correct assessment the board of review submitted five suggested sales comparables of auto repair facilities.

In written rebuttal, the appellant stated that the board of reviews comparables should be given little weight as they are auto repair facilities and the subject is not an auto repair facility. The appellant also submitted a copy of the subject's Property Tax Appeal Board 2011 decision regarding the subject property: docket 11-20444.001-I-1.

At hearing, the appellant stood on the previously submitted appraisal evidence. The board of review's representative objected to appraisal based on hearsay as the appraiser was not present at the hearing. The administrative law judge sustained the objection.

The appellant testified that he owned the subject building and that in 2012 the subject was an industrial building and not an automotive repair facility. The board of review's representative reviewed the board's previously submitted sale comparables.

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 takes judicial notice of its prior year decision regarding the subject property, docket 11-20444.001-I-1. Based on the Board's prior year decision and the appellant's testimony at hearing, Board finds that the subject property is an industrial property and not an auto repair facility. As such, the Board finds the subject is a class 5-93 property.

The Board finds that, as the appraiser was not present to testify, the appraiser's adjustments and conclusions of value are given no weight; however, the Board will consider the appraisal's unadjusted sales comparables. The Board finds that the most similar comparables in the record are the appellant's appraisal's comparables #3, #4 and #5. These properties sold for prices that ranged from \$13.33 to \$29.44 per square foot of building area, including land. Less weight was given to the board of review's comparables as they are auto repair facilities. The subject's assessment reflects a market value of \$45.11 per square foot of building area, including land, which is above the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.



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: March 20, 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.