



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

APPELLANT: David Manthei  
DOCKET NO.: 12-21514.001-C-1  
PARCEL NO.: 28-18-100-039-0000

The parties of record before the Property Tax Appeal Board are David Manthei, the appellant; 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:** \$ 17,657  
**IMPR.:** \$ 776  
**TOTAL:** \$ 18,433

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 24,161 square feet of land located in Oak Forest. The subject is classified as a class 5-90, commercial property with minor improvements under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and classification change as the bases of the appeal. In support of this argument, the appellant submitted limited information, but aerial photographs on four suggested comparables. The aerial photograph of the subject depicts two structures, thereon. At hearing, the appellant asserted that the subject is vacant land and is not sited on a main street unlike his three suggested comparables. As to the suggested comparables, he testified that he used local land properties and obtained the photographs from the assessor's website. He also stated that properties #1 and #4 are located within a 10-mile radius of the subject. At hearing, the appellant submitted Appellant's Hearing Exhibit #1 without objection from the board of review. This Exhibit provided data relating to that property's classification, land size, location, and assessment.

As to the subject, he testified that the subject is fenced without permits for concrete affixing any improvement as well as an absence of water, gas or electrical connections. He stated that the two alleged improvements are a storage container and an aluminum car port cover. He detailed how the container which is used for storage was delivered to the subject property and placed atop the land. He stated that neither container nor cover is permanently affixed to the land. In argument, the appellant stated that he is paying too much in property taxes in comparison to some of his neighboring properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,802. The subject's assessment reflects a market value of \$105,000 or \$4.36 per square foot of living area, including land, when applying the 2012 level of assessment for class 5, commercial 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 sales data on six suggested sale comparables. These commercial land parcels ranged in size from .48 to .65 acres of land and sold for prices that ranged from \$18.98 to \$33.33 per square foot of land. The board's cover memorandum referred to an equity analysis, which was not attached to the evidence submissions. In addition, the board's representative testified regarding the definitions of commercial property, vacant land and minor commercial improvements utilized by the assessor and the board of review.

As to the subject, the board of review's evidence included a copy of the subject's property record card. The card reflects a breakdown of the subject's assessment as to land and improvements inclusive of 3 asserted minor improvements. At hearing, the board's representative testified regarding the details of this card. Specifically, she stated that improvement assessments #1 and #2 relate to minor structures on the subject, while improvement assessment #3 related to the subject's fencing. Moreover, she stated that there was no submitted evidence to explain what type of minor improvements were asserted to be on the subject, nor did she have personal knowledge of these improvements.

In rebuttal, the appellant testified that the board's sales #1 and #4 are located within the subject's neighborhood, while the board of review's remaining properties are located over a 15-mile distance from the subject property. In addition, he indicated that the properties lack comparability due to the location and the superior land size.

#### 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 on one issue.

Initially, the Board looks to the evidence and testimony regarding the subject property. The Board finds the appellant provided detailed, credible, and un rebutted testimony regarding the subject property. Specifically, the Board finds persuasive the appellant's testimony that personal property was improperly assessed as real property. Therefore, the Board will correct this error in the property's total assessment as to alleged minor improvements #1 and #2, which the Board finds to be personal property. Therefore, the Board finds a reduction as to the subject property's assessment on this issue.

As to the market value and the misclassification issues, the Board finds the best evidence of market value to be the *board of*

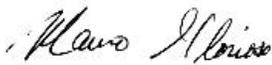
*review's comparable sales.* These commercial comparables sold for prices ranging from \$18.98 to \$33.33 per square foot of land. The subject's assessment reflects a market value of \$4.36 per square foot of land, which is below the range established by the best comparable sales in this record. The Board finds that the appellant failed to provide sufficient data on the submitted properties, which inhibited a comparability analysis with the subject. Based on this evidence, the Board finds a reduction in the subject's assessment *is not* justified as to this issue.

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.

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Chairman



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Member



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Member

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Member



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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



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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.