



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

APPELLANT: D & S Pulaski, LLC  
DOCKET NO.: 12-26078.001-C-1 through 12-26078.003-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are D & S Pulaski, LLC, the appellant, by attorney Edwin M. Wittenstein of Worssek & Vihon in Chicago; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-26078.001-C-1	19-10-422-027-0000	8,775	12,890	\$21,665
12-26078.002-C-1	19-10-422-028-0000	8,775	12,890	\$21,665
12-26078.003-C-1	19-10-422-029-0000	8,775	12,895	\$21,670

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) contesting 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 is improved with a one-story, L-shaped, masonry constructed 6-bay service garage that contains approximately 4,000 square feet of building area. The building was constructed in 1970 and is approximately 42 years old. Features of the building include a poured reinforced concrete

slab foundation, an office and waiting area with approximately 495 square feet, clear ceiling height in the office area of 8 feet, clear ceiling height in the garage area of 11 feet, a four bay garage area, a two bay garage area, one restroom in the office area, a men's washroom in the garage area and three 10 foot by 20 foot electric powered overhead drive-in doors. Site improvements include an asphalt paved parking/storage lot with eight spaces. The property has an 8,098 square foot site and is located in Chicago, Lake Township, Cook County. The property is classified as a class 5-22 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 \$260,000 as of January 1, 2012. The appraisal was prepared by Jason D. Zaley, Certified General Real Estate Appraiser, and Mary Maresh-Zaley of Maresh, Zaley & Associates, Inc. In estimating the market value of the subject property the appraisers developed the sales comparison approach to value.

The appellant submitted a copy of the final decision issued by the Cook County Board of Review disclosing a total assessment for the subject property of \$95,000. The subject's assessment reflects a market value of \$380,000 when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5-22 property of 25%. The appellant requested the subject's total assessment be reduced to \$65,000 to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

#### **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 finds the only evidence of market value in this record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$260,000 as of January 1, 2012. The subject's assessment reflects a market value above the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). Based on this record the Property Tax Appeal 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.

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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: May 22, 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.