FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marilyn Educate
DOCKET NO.: 06-25596.001-C-1 through 06-25596.003-C-1
06-25599.001-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marilyn Educate, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-25599.001-R-1	05-34-104-024-0000	8,100	50,765	$58,865
06-25596.001-C-1	05-34-104-025-0000	44,097	60,000	$104,097
06-25596.002-C-1	05-34-104-026-0000	10,260	28,188	$38,448
06-25596.003-C-1	05-34-104-027-0000	49,632	183,223	$232,855

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of a four parcel of land totaling 24,021 square feet. Parcel 05-34-104-024-0000 is improved with a two story, mixed-use building with first floor commercial and second floor residential units. Parcels 05-34-104-025-0000 through 05-34-104-027-0000 contain a one-story commercial building. The appellant, via counsel, argued that the fair market value of the subject was not accurately reflected in its assessed value based on a contention of law.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property*

Tax Appeal Board, Section 1910.78, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the argument, the appellant submitted a brief arguing that the county has misclassified the subject properties as a 2-12 and a 5-17 and that all parcels should be classified as a whole as a 2-18 or a 3-18. To support this the appellant submitted colored photographs of the subject, assessor website printouts for the subject, copies of the property characteristic cards addressing each parcel, copies of income and expense statements for 2002 through 2005 for the subject, and a copy of the lease entered into for the residential unit for 2004.

The appellant argues that all four parcels should be considered one building and classified as a commercial/residential building under class 2 or 3. The appellant asserts this based on the fact that the parcels are owned and maintained by the same individuals.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment for parcel 05-34-104-024-0000 of $68,865 and final assessment for the remaining parcels of $389,478 was disclosed. The subject's final assessments reflect a fair market value of $581,670 when using the Illinois Department of Revenue's 2006 three-year median level of assessment for Cook County class 2 property of 10.12% for the class 2 property and a value of $1,024,942 when the Cook County Real Property Assessment Classification Ordinance level of 38% for Class 5a properties is applied.

The board also submitted a memo asserting that the subject property is two separate buildings in which parcel 05-34-104-024-0000 contains a two-story, mixed-use building with one residential apartment on the second floor. The board argues that the three remaining parcels contain a separate and distinct commercial building prorated over these parcels.

The board of review also submitted: black and white photographs of the subject; aerial photographs; and the property record card for the subject. A card exists for parcel 05-34-104-024-000 and a card exists for the remaining parcels that indicate these three parcels are related. The board also submitted raw sales information on eight properties suggested as comparable. The properties sold from September 2001 to September 2004 for prices ranging from $500,000 to $2,750,000 or from $31.25 to $250.00 per square foot of building area, including land.

As to parcel 05-34-104-024-0000, the board submitted descriptions and assessment data on three properties suggested as comparable and located in the subject's neighborhood. The properties are described as two-story, masonry or frame, mixed-use buildings. The properties range: in age from 79 to 111 years; in size from 2,550 to 2,948 square feet of building area; and in improvement assessment from $14.97 to $25.73 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the parcels were all purchased together, have common walls, are all managed together and that tax returns are files inclusively on all the parcels by the appellant. He argued the property should be assessed as one improvement prorated over all the parcels and classified as a class 3 building.

The board of review's attorney argued that the parcels are distinct with one building being a two-story building with an apartment on the second floor and the other building is a one-story commercial building. He argued that each improvement is properly classified.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish that the subject properties were incorrectly classified as a class 2-12 and a 5-17. There was no witness presented by the appellant to testify as to the layout of the building, the ingress and egress of the units or how the buildings were indistinguishable. In addition, there was no evidence presented that the parcels were at one time classified together as a class 3 property. The fact that each improvement is owned by the same person and share common walls is insufficient to establish that the buildings themselves are not distinct. A review of the photographs shows that all the improvements on the subject's block share common walls. Therefore, the PTAB finds the subject property is not overvalued based on classification.

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: February 18, 2011

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.