



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

APPELLANT: Sunny Days Kids Academy, LLC  
DOCKET NO.: 09-23262.001-C-1  
PARCEL NO.: 16-20-102-009-0000

The parties of record before the Property Tax Appeal Board are Sunny Days Kids Academy, LLC, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:

**LAND:** \$ 17,602  
**IMPR.:** \$ 43,648  
**TOTAL:** \$ 61,250

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 2009 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 commercial building with 3,750 square feet of building area. The building was constructed in 1920. The property has a 7,041 square foot site and is located in Berwyn, Berwyn Township, Cook County.

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 \$245,000 as of January 1, 2009. In further support the appellant submitted an affidavit attesting that the sale of the subject in 2008 for \$500,000 included the "cost of business and personality and in no way reflects the actual market value of the subject property." The appellant also listed the personal property that was included in the 2008 sale. Lastly, the appellant attested that the personal property and business value were in excess of \$300,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,753. The subject's assessment reflects a market value of \$399,012 or \$106.40 per square foot of building area, land included, when using the 2009 level of assessment for class 5-17 properties of 25% as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four sale comparables from the CoStar Group. The board of review also submitted a copy of the deed and transfer declaration confirming the 2008 sale of the subject for \$500,000.

#### **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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$399,012, which is above the best evidence of market value in the record. The Board finds the subject property had a market value of \$245,000 as of the assessment date at issue. The Board finds that the appellant submitted sufficient evidence that the 2008 sale of the subject not only included the sale of the subject but also that of

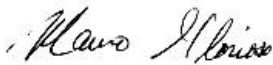
personal property and business value. Since market value has been established the 2009 level of assessments for class 5-92 properties of 25% as determined by the Cook County Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: May 22, 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.