



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

APPELLANT: Ladd Kulhanek
DOCKET NO.: 09-26491.001-C-2 through 09-26491.002-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ladd Kulhanek, the appellant, by attorney Michael Griffin, Attorney at Law in Chicago; and the Cook County Board of Review by assistant state's attorney Jeffrey B. Engstrom with the Cook County State's attorneys office in Chicago.

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
09-26491.001-C-2	13-03-126-003-0000	21,065	72,375	\$93,440
09-26491.002-C-2	13-03-126-004-0000	21,065	65,185	\$86,250

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 two commercial buildings that are one-story, masonry construction built in 1955 and 1966. The subject property is used as free-standing, retail storefronts located on a 10,700 square foot site in Jefferson Township. The subject is classified as a class 5-17, commercial property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity of the improvements as the basis of the appeal. In support of this argument, the appellant submitted limited descriptive and assessment information on three suggested equity comparables. Each property contains a one-story, store that ranged in age from 51 to 60 years. The data indicated that the properties contain the exact land and building sizes from 3,500 to 6,955 square feet. Based upon the size data, they also ranged in improvement assessments from \$2.53 to \$9.70 per square foot. As to the subject, the appellant's grid indicated that both the land and building sizes were 10,700 square feet.

At hearing, the appellant's attorney stated that the subject was accorded a reduction in tax year 2010 and that he had wanted the board of review to apply that 2010 result to the 2009 tax year because they are in the same triennial reassessment period. He also stated that he had prepared the appellant's pleadings, and that he used the footprint of land for the total building square footage. He stated that his grid analysis was flawed as to the land and building sizes.

Further, the appellant's attorney called Mrs. Kulhanek as a witness. She testified that her mother-in-law, Norma Kulhanek, was the original owner of the subject, who built both of the buildings along with her mother in the 1950s. She indicated that currently both she and her husband own the subject, which consists of two buildings with five storefront units. She proceeded to detail the five tenants, while indicating the four tenants have units with approximately 1,000 square feet of building area with the fifth tenant using a double unit or about 2,000 square feet of building area. She stated that in 2009 the property's value decreased dramatically due to the economy and that lack of rent payments from the tenants.

On cross examination, Ms. Kulhanek was about the locations of her suggested comparables. She had no personal knowledge about the properties except that she stated that property #3 was not even located in Sauganash, as is the subject property, but somewhere in Chicago.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,690. The subject's assessment reflects a market value of \$718,760 or \$115.00 per square foot of building area, using 6,250 square feet when applying the level of assessment for class 5, commercial property under the Cook County Real Property Assessment Classification Ordinance of 25%. In addition, the subject's improvement assessment is \$137,560 or \$22.01 per square foot using 6,250 square feet of building area. In support of the subject's land and building size, the board of review submitted copies of the subject's property record cards.

In support of its contention of the correct assessment, the board of review submitted unadjusted sales data on 10 suggested comparable sales. The properties were identified as retail/

freestanding, retail/storefront, or retail/storefront/residential use. They ranged in building size from 2,507 to 4,000 square feet and in sale price from \$159.26 to \$306.20 per square foot.

Moreover, the board of review's memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. This memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review's sales are located outside of an acceptable three-year range. He reiterated that these six sales occurred from 2004 to 2010. As to sale #7, he stated that it is located in Lincolnwood, which is not the same township as the subject.

At hearing, the assistant state's attorney asserted that the appellant had failed to meet the burden of proof for the suggested comparables present neither clear nor verified data.

Moreover, the appellant's attorney asserted that the appellant's comparables should be adopted even though there is an error in the data.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

The Board finds the appellant failed to provide pertinent and reliable data on the subject property as well as three suggested equity comparables. In contrast, the appellant provided only limited data on the suggested comparables, with the exact land and building size for each property, while admitting the errors at hearing. As to the subject, the appellant's testimony clarified the subject's building size which was proffered by the board of review at 6,250 square feet rather than the appellant's pleadings which opined 5,350 square feet.

At hearing, the appellant's attorney could not point to any clarifying documents within the pleadings as to land and building sizes. This absence of clarified or verified data taints the appellant's evidence and inhibits a comparability finding.

Moreover, the appellant's attorney argued that the subject received a reduction in tax year 2010; however, he submitted no evidence to support this assertion.

Based on this evidence, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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 22, 2016

A. Hertel

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.