



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

APPELLANT: Thomas Kmak  
DOCKET NO.: 09-29577.001-I-1  
PARCEL NO.: 27-20-404-005-0000

The parties of record before the Property Tax Appeal Board are Thomas Kmak, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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 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:

**LAND:** \$20,342  
**IMPR.:** \$144,762  
**TOTAL:** \$165,104

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 46,496 square foot parcel of land improved with a 32-year old, one-story, industrial building. The property is located in Orland Township, Cook

County. The property is a class 5 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 \$500,000 as of January 1, 2008. The appraisal lists the subject's size as containing approximately 15,231 square feet of building area. The appraisal indicates the subject was inspected by the appraiser on December 23, 2008.

The appraisal disclosed that the subject sold in April 2007 for \$995,000, but indicated that the attorney for the subject property says this sale is not arm's length without any further explanation. Therefore, the appraiser does not consider the sale in estimating the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$165,104 was disclosed. This assessment reflects a fair market value of \$660,416 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 25% for Class 5 property is applied.

In support of the subject's assessment, the board of review asserted that the subject sold in April 2007 for \$995,000 and included copies of the recorder of deed's webpage printout and the deed to support this sale.

In addition, the board of review presented descriptions and sales information on a total of five properties that sold between September 2004 and January 2011 for prices ranging from \$51.50 to \$93.54 per square foot of building area, land included. The board of review included a copy of the subject's property record card which lists the subject as containing 15,962 square feet of building area. The property record card included a diagram of the subject's perimeter along with computations that total 15,962.

#### **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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board thoroughly considered the parties' evidence. The Board gives diminished weight to the appraisal because it lacks data to further explain why the subject's sale was not given any weight in establishing the subject's market value. The Board finds unpersuasive the appraiser's opinion that the sale was not arm's length because an attorney told him so. The Board finds this sale eight months prior to the lien date in question and probative in determining the subject's market value. For these reasons, the Board gives the adjustments and the conclusion of value within the appraisal no weight.

The Board further finds that the board of review submitted the best evidence in determining the subject's size. The Board finds the appellant failed to include any evidence to support the appraisals contention of size, while the board of review included a diagram of the subject's perimeter along with computations. There for the Board finds the subject contains 15,962 square feet of building area.

The courts have stated that where there is credible evidence of comparable sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989). Therefore, the Board will consider the raw sales data from both parties along with the subject's sale information.

The parties submitted 10 sales comparables along with the subject's 2007 sale information. The Board finds the appellant's comparables #1, #2, and #3 and the board of review's sale comparables #3, #4, and #5 similar to the subject and most probative in determining the subject's market value as of the lien date. These sales occurred from November 2006 to November 2009 for prices ranging from \$25.33 to \$93.54 per square foot of building area. The subject sold in 2008 for \$62.34 per square foot of building area.

The subject's current assessment reflects a market value of \$41.37 per square foot of building area which is within the range established by the sales comparables and lower than the sale price. After considering the adjustments and the

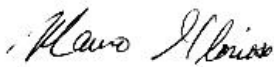
differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction is not warranted.

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.