



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

APPELLANT: Betty & Julie Baerle
DOCKET NO.: 09-34726.001-C-2 through 09-34726.003-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Betty & Julie Baerle, the appellants, 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
09-34726.001-C-2	17-09-217-004-0000	441,750	275,819	\$717,569
09-34726.002-C-2	17-09-217-005-0000	237,000	96	\$237,096
09-34726.003-C-2	17-09-217-006-0000	118,500	84	\$118,584

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 six-story, commercial building of masonry construction built in 1936. The subject property is used as a professional office building located on a 15,945 square foot site in North Chicago Township. The subject is classified as a class 5-90 & 5-91, or a commercial property with minor improvements and a commercial property with a building over three stories under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity only in the land assessment as the basis of this appeal. In support of this argument, the appellants submitted limited descriptive and assessment information on three suggested equity comparables. Properties #1 and #2 were identified with 5-90 classifications, or commercial property with minor improvements. Property #3 was identified with a 5-92 classification or containing a two-story or three-story building with part or all retail and/or commercial space. They ranged in age from 5 to 115 years. The data indicated that the properties contained the exact land and building sizes which ranged from 5,000 to 23,980 square feet. Based upon the size data, they also contained land assessments at \$31.25 per square foot. As to the subject, the appellants' grid indicated that both the land and building sizes were 15,945 square feet.

At hearing, the appellants' attorney stated that the subject was accorded a reduction in tax year 2010 and was at hearing to ask the board of review to apply that 2010 result to the 2009 tax year because they are in the same triennial assessment period. He also stated that he had prepared the appellants' pleadings and had looked at land values around the subject property within approximately a two-block radius. He also stated that his grid analysis was in error and that the subject's land size was 15,945 square feet, but that the subject's building size was 52,800 square feet. He also indicated that he had not submitted any documentation into evidence to clarify site and building sizes for the suggested comparables.

Further, he called as a witness the appellant, Julie Van Baerle, to testify. Ms. Van Baerle testified that the subject has been owned by her family since 1972 and that it is improved with a six-story, office building with varying sizes of office units as well as some retail area on the first floor. Upon review of the 2009 rent roll for the subject to refresh her recollection, she stated that in tax year 2009 there were 28 tenants in the building. She testified that she manages the building which includes renting the space, signing leases, hiring vendors, paying bills and collecting rents.

In addition, she stated that the subject's building also has an attached parking lot containing approximately 16,000 square feet which was built in 1925. She indicated that this is a paved, stripped parking lot with area for about 20 parking spots. She indicated that the lighting is only from the street light, so no lighting is provided in the parking lot supplied by the appellants. However, there is black wrought iron fencing around the footprint of the parking area, but not around the building. She explained that the building itself abuts a second parking area which is not owned by the appellants, but an auto body shop. Moreover, she testified that the property has not changed from 2009 to the present.

As to her personal knowledge of her comparables, Ms. Van Baerle testified that comparable #1 is only a parking lot located next

to the subject property, but that she had no personal knowledge of comparable #2. As to comparable #3, she stated that there were 3 buildings located in the vicinity, but she was not sure which building contained that street address.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,073,249. The subject's assessment reflects a market value of \$4,292,996 or \$81.31 per square foot of building area, 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 land assessment is \$797,250 or \$50.00 per square foot. In support of the subject's land and building sizes, 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 three suggested comparable sales. The properties were identified as class B office or class B office with street-level retail usage. They ranged: in land size from 9,060 to 13,983 square feet; in building size from 48,000 to 54,887 square feet; and in sale price from \$80.73 to \$159.92 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.

The appellants' attorney argued that the board of review's sales are located outside of an acceptable three-year range. He stated that they are too distant in time selling from 2003 to 2007, while the tax year at issue is 2009.

At hearing, the assistant state's attorney asserted that the appellants had failed to meet the burden of proof for the suggested comparables present neither clear nor verified data. Further, he argued that the appellants' evidence has conflicting usages. He asserted that two of the three comparables submitted by the appellants are parking lots with minor improvements in comparison to a six-story, office building with a small parking lot. Therefore, he argued that the data is skewed and that the appellants have not met the burden of clear and convincing evidence.

Moreover, the appellants' attorney asserted that the appellants' comparables should be adopted and that the board of review failed to submit any equity evidence.

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 appellants *did not meet* this burden of proof and a reduction in the subject's land assessment *is not warranted*.

The Board finds the appellants failed to provide pertinent and reliable data on the subject property as well as three suggested equity comparables in making a land assessment argument. In contrast, the appellants provided only limited data on the suggested comparables, with the exact land and building sizes for each property. In reviewing the assessor's classifications identified on the appellants' grid analysis, it was disclosed that property #1 and #2 are commercial properties with minor improvements. However, there is no support data or testimony explaining: what those minor improvements are; how such properties are comparable to an improved property such as the subject; and/or if improved land is assessed at the same rate as unimproved land. As to property #3, the identified classification was a 5-92, which is a two-story or three-story building with part of all retail/commercial space. Therefore, there is doubt that the land and building sizes can be exactly the same if there is a multi-story building thereon. At hearing, the appellants' attorney could not point to any clarifying documents within the pleadings. This absence of clarified or verified data taints the appellants' evidence and inhibits a comparability finding.

Moreover, the appellants' 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 land 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

DR

Member

Jerry White

Acting Member

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.