



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

APPELLANT: Tommy Moy
DOCKET NO.: 09-35368.001-C-2 through 09-35368.002-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tommy Moy, 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
09-35368.001-C-2	17-28-305-001-0000	7,812	71,895	\$79,707
09-35368.002-C-2	17-28-305-002-0000	7,812	71,895	\$79,707

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 of masonry construction built in 1971. The subject property is used as a free-standing, retail building located on a 6,250 square foot site in South Chicago 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 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 72 to 119 years. The data indicated that the properties range in land size and building size from 2,160 to 4,305 square feet. Based upon the size data, they also ranged in improvement assessments from \$8.23 to \$22.75 per square foot. As to the subject, the appellant's grid indicated that both the land and building size were 6,250 square feet.

At hearing, the appellant's attorney stated that he had prepared the appellant's pleadings, but could neither explain the properties exact land and building sizes nor had he submitted any documentation into evidence to clarify site and building sizes for either the subject or the suggested comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,414. The subject's assessment reflects a market value of \$637,655 or \$130.00 per square foot of building area, using 4,905 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 \$143,790 or \$29.31 per square foot using 4,905 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 six suggested comparable sales. The properties were identified as retail/freestanding or retail/storefront use. They ranged in building size from 4,125 to 6,000 square feet and in sale price from \$101.72 to \$165.98 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 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 2008, while the tax year at issue is 2009.

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 subject's data.

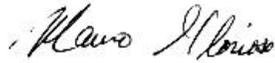
Conclusion of Law

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. At hearing, the appellant's attorney could neither explain this data which he admitted that he had prepared nor point to any clarifying documents within the pleadings.

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.



Chairman



Member



Member



Acting 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: April 22, 2016



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.