



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

APPELLANT: Glenn Moak
DOCKET NO.: 10-25472.001-C-1
PARCEL NO.: 05-35-111-019-0000

The parties of record before the Property Tax Appeal Board are Glenn Moak, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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: \$48,925
IMPR.: \$83,575
TOTAL: \$132,500

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 2010 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 9,785 square foot parcel of land improved with a one-story, masonry, commercial building containing 4,240 square feet of building area. The property is located in New Trier Township, Cook County and 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 \$530,000 as of January 1, 2010.

The appraisal discloses that the subject was inspected on May 2, 2011 and describes the subject property as at one time a gas/service station, and more recently an auto repair facility. The appraisal discloses that at the time of inspection the property was vacant and being converted to a theater with a lease beginning on January 1, 2011 by Light Opera Works of Evanston.

The appraisal further described the improvement as a one-story, masonry, auto repair building with an open office/reception area and an open service/warehouse area in the rear. The appraisal included color photographs of the interior of the property. The appraisal considered the income and sales comparison approach to value to estimate the market value for the subject. In both approaches, the appraiser used comparable properties that were described as retail, retail/office, retail/warehouse or retail/auto repair.

The appellant argued that the subject property did not include a gas station and that these types of comparables would be inappropriate for the subject. The appellant also included an unsigned copy of the lease for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,682. The subject's assessment reflects a market value of \$874,728 using the Cook County Ordinance level of assessment for class 5 property of 25%.

In support of its contention of the correct assessment the board of review submitted three sales comparables. The board of review describes the subject as an auto repair / gas station building. The comparables submitted by the board of review are of general retail/auto repair or general retail/service station.

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 Board finds the subject does not have gas pumps on the property and is not a gas station. The subject's assessment reflects a market value above the best evidence of market value in the record. Therefore, the Board finds the subject had a market value of \$530,000. Since the market value of this parcel has been established, the Cook County Ordinance level of assessment for Class 5 property of 25% will apply and a reduction is 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Steffen

Acting 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: February 19, 2016

A. Proctor

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.