



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

APPELLANT: James Castello
DOCKET NO.: 10-29577.001-C-1
PARCEL NO.: 24-05-203-014-0000

The parties of record before the Property Tax Appeal Board are James Castello, the appellant(s), by attorney Timothy J. Hammersmith, of Masuda, Funai, Eifert & Mitchell, Ltd. 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: \$ 5,625
IMPR.: \$ 57,643
TOTAL: \$ 63,268

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 one-story office building of masonry construction with 925 square feet of building area. It was constructed in 1973. The property has a 2,500 square foot

site and is located in Worth Township, Cook County. The subject is classified as a class 5-17 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 information on seven equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,268. The subject property has an improvement assessment of \$57,643 or \$62.32 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on five sale comparables.

At hearing, the appellant, James Costello, testified that on January 1, 2010, the subject property was owned by Pacific Coast Investments, LLC and that later in 2010, the LLC was involuntarily dissolved. Mr. Costello stated that he was an investor in the LLC and that he paid the subject property's 2010 tax bill.

Mr. Castello also testified that he found the comparable properties that are listed on the appellant's grid sheet. He stated that he previously worked for Cook County; however he did not work for the Cook County Assessor, Cook County Board of Review, nor did he have any experience regarding specific objections. Additionally, Mr. Castello stated that he has taken all the courses necessary to become an appraiser; however, he is not a licensed appraiser.

Mr. Castello reviewed the properties listed on his grid sheet. Upon questioning from the board of review's representative, Mr. Castello stated that he did not know the meanings of the classification codes that are listed on his grid sheet.

The board of review's representative requested that the Board take judicial notice of a previous Board decision, docket 09-35725.001-R-1. The decision did not involve the subject property or the appellant. The administrative law judge stated that the Board would take judicial notice of its prior decision. The board of review's representative stated that in the previous decision, the Board found that comparables that contain more than twice the square footage of building area of the subject building are not comparable to the subject. The board of review's representative argued that based on its previous decision, the Board should find that any comparables presented

in the subject appeal that are more than twice the size of the subject, are not comparable.

The appellant's attorney argued that the Board's previous decision in docket 09-35725.001-R-1 merely stated that the comparable closest in size to the subject property is more than twice as large as the subject.

Conclusion of Law

The board of review's representative argued that the Property Tax Appeal Board does not have jurisdiction over the subject appeal. The Official Rules of the Property Tax Appeal Board ("Board") state, "Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes... may file an appeal with the Board." 86 Ill.Admin.Code §1910.10(c). Mr. Castello testified that he paid the subject's 2010 tax bill. As such, the Board finds Mr. Castello is the taxpayer of the subject property's tax bill and thus he has standing to file the instant appeal and the Board has jurisdiction over the parties and the subject matter of the appeal.

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 notes that under the Illinois Property Tax Code, the Board is charged with making a decision on an appeal that "shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government." 35 ILCS 200/16-185 (West 2010). Under this standard of review and authority, each decision by the Board is necessarily fact specific and based upon the particular record of each case. The Board of Education of Ridgeland School

Dist. No 122 v. The Property Tax Appeal Board, South Cook County Mosquito Abatement District, and Sears, Roebuck and Company 975 N.E.2d 263, 363 Ill.Dec. 461. Although the Board took judicial notice of its findings in its previous decision of docket No. 09-35725.001-R-1, the decision in the case at hand is based on the specific facts and evidence of the instant appeal.

The Board finds that only appellant's comparable #5 is similar to the subject. The appellant's comparables #1, #2, #3, #6, and #7 are at least twice as large as the subject property. Appellant's comparable #4 is similar in building size to the subject property; however, this comparable is an industrial property while the subject is a commercial property. Additionally, the appellant's comparables are located two to three miles from the subject. As there is only one comparable in the record that is similar to the subject, 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.

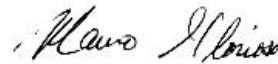
Chairman



Member



Member



Member



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: June 26, 2015



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.