



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

APPELLANT: Dunkin Donuts  
DOCKET NO.: 10-30878.001-C-1 through 10-30878.005-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dunkin Donuts, the appellant(s), by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, 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 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
10-30878.001-C-1	30-19-203-012-0000	2,615	1,099	\$3,714
10-30878.002-C-1	30-19-203-013-0000	1,686	5,819	\$7,505
10-30878.003-C-1	30-19-203-014-0000	1,695	5,658	\$7,353
10-30878.004-C-1	30-19-203-015-0000	1,695	5,658	\$7,353
10-30878.005-C-1	30-19-203-016-0000	1,725	2,350	\$4,075

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, commercial building of masonry construction used as a fast-food restaurant. The property has a 16,091 square foot site and is located in Thornton Township, Cook County. The property is a class 8 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, prepared by Patrick Maher, a certified general real estate appraiser, estimating the subject property had a market value of \$300,000 as of January 1, 2011. The appellant also included a backdated letter from the appraiser stating that the subject's market value would be substantially the same as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,265. The subject's assessment reflects a market value of \$642,650 when applying the 2010 statutory level of assessments for class 8 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted seven suggested comparable sales.

At hearing, appellant's counsel argued the best evidence of market value in the record is the appraisal submitted by the appellant. Counsel called Mr. Maher to testify as a general real estate appraiser. Mr. Maher testified that he has an extensive background in appraising real estate similar to the subject property. He also testified that he inspected the subject as well as all of his sales comparables within his appraisal. He stated that he used the sales comparables approach only because he found that to be the most reliable in this case.

The board of review rested on the evidence presented. In rebuttal, counsel differentiated the board of review's sales comparables from the subject property.

#### **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 subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$300,000 as of the assessment date at issue. Since market value has been established the 2010 statutory level of

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assessment for class 8 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply.

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

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting 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.