



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

APPELLANT: Andy's Deli

DOCKET NO.: 10-34695.001-I-1 through 10-34695.003-I-1

PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andy's Deli, the appellant(s), by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
10-34695.001-I-1	16-10-403-008-0000	2,437	12,877	\$ 15,314
10-34695.002-I-1	16-10-403-009-0000	4,875	20,142	\$ 25,017
10-34695.003-I-1	16-10-403-042-0000	9,750	102,235	\$ 111,985

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 22,750 square feet of land, which is improved with an 84 year old, industrial building. The subject's improvement size is 14,080 square feet of building area, and its total assessment is \$152,316. This assessment yields a fair market value of \$609,264, or \$43.27 per square foot of building area (including land), after applying the 25% assessment level for industrial properties under the 2010 Cook County Classification of Real Property Ordinance. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted descriptive and sales information for four sales comparables. The comparables are described as one-story, two-story, or three-story, masonry, industrial buildings. Additionally, the

comparables are from 54 to 106 years old, and have from 11,172 to 16,000 square feet of building area. The comparables also have several amenities. The comparables sold between September 2007 and March 2009 for \$260,000 to \$530,000, or \$20.54 to \$37.50 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." However, this evidence was not timely submitted, and the board of review was found to be in default under Sections 1910.40(a) and 1910.69(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the board of review's evidence was not considered in this appeal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that it is unable to determine whether the appellant's suggested comparables are similar to the subject as the appellant failed to provide a complete description of the subject property. The Board notes that the subject consists of three parcels. There is no evidence in the record that describes the assessment proration over the three parcels. One of the subject parcels has a much larger assessment than the other two parcels. The Board is unable to determine whether the entire subject building is located on this parcel or whether a portion of the subject building is located on the two other parcels.

Additionally, the appellant failed to complete Section III - Description of the Property of the Property Tax Appeal Board appeal form, nor did the appellant provide photos or property record cards for the subject property. Without this information, the Board is unable to determine whether the comparables submitted by the appellant were similar to the subject in style, features, or price per square foot of building area.

Lastly, the Board notes that appellant's comparable #3 is in shell condition and that appellant's comparable #1 is located six miles from the subject. As such, the Board finds that the appellant has not met the burden of a preponderance of the evidence, as there is no range of sales comparables with which to compare the subject. Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not 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.



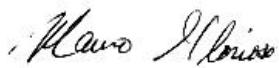
Chairman



Member



Member



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:

June 20, 2014



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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.