FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Philip Slack
DOCKET NO.: 11-26038.001-I-1
PARCEL NO.: 18-36-411-011-0000

The parties of record before the Property Tax Appeal Board are Philip Slack, the appellant, by attorney David Platek in Downers Grove, 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:	$ 6,580
IMPR.:	$ 118,125
TOTAL:	$ 124,705

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains one parcel of land improved with a one-story, single-unit industrial condominium located within a six-year old building which spans nine land parcels as well as inclusive of nine industrial units. The subject unit is centrally located within the subject's building and contains 7,521 square feet of building area.

The appellant's appeal is based on assessment equity.

As to the complex layout of the building where the subject’s condominium is located, the appellant, Phil Slack, testified that the total land area comprises 36,000 square feet and contains a building with 9 industrial condominium units, as follows: a central unit owned and used by the appellant's business which is the subject of this appeal; unit North East is

a double unit owned by another party which is in foreclosure; unit North West is a double-unit owned by the appellant; unit South East which was a double unit but is currently split in half with only a single unit owned and rented by the appellant; while the second single-unit is owned by another party; and lastly, the South West double unit which is owned by another party.
For clarity of the record, Appellant's Hearing Exhibit #1 was admitted over the objection from the board of review. This Exhibit is an enlarged sketch of the building within which the subject unit is located and contains various highlighted units with handwritten identification markings written by the appellant prior to hearing. Specifically as to this subject, Slack testified that he is the owner of the subject property unit at issue, which is used for his business. He stated that there are no windows in the unit, just a front and back door. He would characterize it as a show with high ceilings.

In addition, the appellant testified that the street to the North of the subject is 85th street which is a dead end into the Commonwealth Edison land and wires, which also border the subject on the West.

As to the equity issue, the appellant submitted information on four suggested comparable properties which included handwritten statements, copies of assessor website printouts, copies of Sidwell map pages, county appeal status printouts and/or copies of photographs.

Overall, the data indicated that the properties were industrial buildings that contained from one to three parcels of land. The buildings ranged in age from 25 to 30 years and in size from 8,640 to 34,772 square feet of building area. The assessor printouts for each property reflected that each property "has improvements prorated over one or more parcels" or that the property contained a "partial assessment". Moreover, these official printouts reflect only the board of review's 2010 certified assessments as well as the 2011 assessor certified assessments. In addition, the pleadings included a copy of a Sidwell map which identified the subject unit as well as the suggested comparables.

Based upon the disclosed data, the properties have improvement assessments ranging from $2.97 to $7.46 per square foot of building area. The subject's improvement assessment based upon 2011 board of review certified assessment data is disclosed as $15.71 per square foot of building area. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's 2011 final assessment was disclosed as $124,705. The subject's assessment reflects a market value of $498,820 or $66.47 per square foot using the Cook County Ordinance level of assessment for class 5B, industrial property of 25%.

In support of the subject's market value, raw sales data was submitted for 5 properties via Costar Comps printouts. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties were identified as industrial facilities. They sold in an unadjusted range from $66.63 to $72.14 per square foot of building area.

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. The 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.

At hearing, the board’s representative rested on the written evidence submissions. She also argued that the appellant did not meet his burden because the appellant's data reflects prorated or partial assessments, while the appellant's comparison of small industrial units within a building to larger, entire buildings is flawed. Therefore, she argued that the appellant has failed to meet his burden of proof because the suggested comparables contained largely different building square footage.

In written rebuttal, the appellant submitted a memorandum and supporting documents relating to six suggested comparable properties, only 3 of which were originally submitted in the appellant's timely pleadings.

At hearing, the appellant's attorney argued that sales properties do not assist an equity analysis and that there was a variation in location, classifications, and building square footage as well as other factors when comparing the board of review's properties to the subject. He asserted that the

appellant's properties were located within the subject's neighborhood.

After hearing the argument and testimony as well as considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board accords diminished weight to the board of review's sale properties due to the absence of assessment data as well as lack of adjustments to the raw sales data.

As to the appellant's properties, the Board accords no weight to the properties for several reasons. First, the Board finds that the appellant failed to provide 2011 board of review certified assessments for appropriate comparability. The appellant's 2011 assessor certified data is not final assessment data and inhibits a comparability analysis. Second, the Board finds that due to the absence of related data for properties identified as having "improvements prorated over one or more parcels" as well as the absence of an explanation as to why other properties' printouts indicated "partial assessment". The appellant provided neither evidence to indicate that total data was submitted for each property that was identified as being prorated nor an explanation for the designation of a "partial assessment" on certain properties inclusive of the subject unit. In totality, the Board finds the appellant's equity argument unsupported and unpersuasive in its use of entire industrial buildings of significant size and age variation to compare to a solitary industrial condominium unit of significantly smaller building area and varying building age.

As to the appellant's written rebuttal, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

> rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the appellant's subsequent new evidence submissions submitted in the guise of rebuttal evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and finds that 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: September 18, 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.