



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

APPELLANT: Helder's Motors Service Co.  
DOCKET NO.: 11-28023.001-R-1  
PARCEL NO.: 16-34-200-034-0000

The parties of record before the Property Tax Appeal Board are Helder's Motors Service Co., the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$52,145  
**IMPR.:** \$37,230  
**TOTAL:** \$89,375

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 2011 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 two-story masonry building with commercial and residential use. The building has 8,760 square feet of building area. The dwelling is 58 years old and has a full unfinished basement. The property has a 37,247 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 mixed use property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located over two-miles from the subject. The appellant's evidence included a brief from counsel arguing that the appellant vacated the property two years ago and had a recent offer of \$585,000 fall through.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,062. The subject property has an improvement assessment of \$60,917 or \$6.95 per square foot of building area.

### **Conclusion of Law**

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a Commercial Real Estate Purchase and Sale agreement for the subject property for a purported price of \$585,000, which was signed by the appellant as the seller but not signed by the putative purchaser. The proposed sales price is significantly below the market value reflected by the assessment. The Board finds the evidence of assessment equity submitted by the appellant supports a reduction to the subject's assessment. The comparables ranged in age from 93 to 118 years old, which would be inferior to the subject's 58 year old building. The comparables had improvement assessments ranging from \$2.08 to \$3.15 per square foot of building area. The subject's improvement assessment of \$6.95 per square foot of building area falls above the range established by the only comparables in this record. The board of review submitted no evidence to refute the appellant's argument. Based on this record the Board finds a reduction in the assessment is appropriate.

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: \_\_\_\_\_

CERTIFICATION

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: October 21, 2016



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.