



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

APPELLANT: Home of Moo & Oink, LLC  
DOCKET NO.: 12-22305.001-C-1 through 12-22305.011-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Home of Moo & Oink, LLC, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **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>
12-22305.001-C-1	20-32-223-006-0000	12,890	210	\$13,100
12-22305.002-C-1	20-32-223-007-0000	6,445	105	\$6,550
12-22305.003-C-1	20-32-223-008-0000	6,445	105	\$6,550
12-22305.004-C-1	20-32-223-009-0000	6,442	108	\$6,550
12-22305.005-C-1	20-32-223-010-0000	6,445	105	\$6,550
12-22305.006-C-1	20-32-223-014-0000	6,445	105	\$6,550
12-22305.007-C-1	20-32-223-015-0000	6,445	105	\$6,550
12-22305.008-C-1	20-32-223-016-0000	6,445	105	\$6,550
12-22305.009-C-1	20-32-223-017-0000	6,445	105	\$6,550
12-22305.010-C-1	20-32-223-037-0000	38,117	17,053	\$55,170
12-22305.011-C-1	20-32-223-038-0000	19,336	748	\$20,084

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 2012 tax year. The Property Tax Appeal Board (Board) finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of 11 parcels of land totaling approximately 59,106 square feet and improved with a 26-year old, one-story, masonry, commercial building. The property is located

in Lake Township, Cook County and is classified as a class 5 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 sales information on four comparables. The appellant lists the subject's improvement size as 11,250 square feet of building area with no further information in regards to the improvement size. The appellant also included a trustee deed and attached transfer tax declaration which discloses the subject was not advertised for sale; this evidence discloses a sale in April 2013 for a price of \$515,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,754. The subject's total assessment reflects a market value of \$563,016 using the Cook County Ordinance level of assessment of 25% for class 5 properties.

In support of its contention of the correct assessment the board of review submitted five sales comparables. The board of review lists the subject's improvement size as 11,613 square feet of building area and includes the property record cards to support this.

### **Conclusion of Law**

As to the subject's size, the Board finds the appellant failed to submit sufficient evidence to show that the county has incorrectly listed the subject's size. The board of review included the subject's property record cards which include a diagram of the improvement's perimeter. Therefore, the Board finds the subject contains 11,613 square feet of building area and that the subject's assessment reflects a market value of \$48.48 per square foot of building area.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the subject's sale as this sale did not meet the elements of an arm's length transaction and may not be reflective of the market.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, and #4 and the board of review's comparable #1. These properties sold from February 2010 to December 2011 for prices ranging from \$39.08 to \$88.37 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$48.48 per square foot which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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.



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Chairman



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Member

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Member



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Member

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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: May 20, 2016



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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.