



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

APPELLANT: Patrick Perry
DOCKET NO.: 12-25774.001-I-1
PARCEL NO.: 26-19-200-039-0000

The parties of record before the Property Tax Appeal Board are Patrick Perry, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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 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: \$ 49,183
IMPR.: \$ 33,716
TOTAL: \$ 82,899

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 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 industrial building situated on a 214,780 square foot site. It is being used as a salt storage yard and is located in Chicago, Hyde Park Township, Cook County, and is classified as Class 6-63 property under the Cook County Real Property Classification Ordinance and assessed at 10% of fair market value.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal

estimating the subject property had a market value of \$215,000 as of January 1, 2012. The appraiser indicated the site is gravel with chain link fencing. He categorized the salt storage building as a "tent" that he considered to be personal property, with no further explanation. He then valued this property as industrial vacant land, used only land sales in his analysis, and disregarded all improvements on the property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$82,899. The subject's assessment reflects a market value of \$828,990 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review submitted an assessor printout indicating that there were improvements being assessed on the property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not warranted.

The Board gives no weight to the appraisal submitted by the appellant. The appraiser valued the subject property as industrial vacant land when there is clearly a structure and other minor improvements on the property as indicated by the photos in the appraisal and the board of review's assessor printout. Accordingly, no reduction in market value is warranted based on the evidence contained in the record.

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.

Mark Allison

Chairman

[Signature]

Member

Member

[Signature]

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: May 20, 2016

[Signature]

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.