



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

APPELLANT: James Hoke  
DOCKET NO.: 12-26744.001-C-1 through 12-26744.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Hoke, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:

| DOCKET NO        | PARCEL NUMBER      | LAND  | IMPRVMT | TOTAL    |
|------------------|--------------------|-------|---------|----------|
| 12-26744.001-C-1 | 24-08-120-004-0000 | 6,109 | 11,391  | \$17,500 |
| 12-26744.002-C-1 | 24-08-120-005-0000 | 6,109 | 11,391  | \$17,500 |

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 retail office building. It is 65 years old. The property has a 5,750 square foot site and is located in Worth Township, Cook County. The subject 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 a commercial evaluation form that contains information on three comparable sales. The commercial evaluation form indicates the subject has 2,913 square feet of building area. The Board notes the form is unsigned.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,974. The subject's assessment reflects a market value of

\$211,896, including land, when applying the 2012 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%.

In support of its contention of the correct assessment the board of review submitted the subject's property record card which includes a schematic drawing of the subject and indicates it has 3,000 square feet of building area. The board also submitted information on six comparable sales.

In written rebuttal, the appellant stated the board of review's comparables are not adjusted.

### **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 warranted.

For the purposes of this appeal, the Board finds the subject contains 3,000 square feet of building area. The Board also finds the best evidence of market value to be appellant's comparable sales. These comparables range in price from \$14.40 to \$52.02. The subject's assessment reflects a market value of \$70.63 per square foot, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.



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.