



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

APPELLANT: John P. Joseph  
DOCKET NO.: 12-30028.001-C-1 through 12-30028.006-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John P. Joseph, 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 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-30028.001-C-1	13-29-231-037-0000	12,206	570	\$12,776
12-30028.002-C-1	13-29-231-038-0000	12,206	12,682	\$24,888
12-30028.003-C-1	13-29-231-039-0000	12,206	12,682	\$24,888
12-30028.004-C-1	13-29-231-040-0000	12,206	12,682	\$24,888
12-30028.005-C-1	13-29-231-041-0000	12,206	12,682	\$24,888
12-30028.006-C-1	13-29-231-042-0000	12,206	570	\$12,776

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 gas station with 880 square feet of building area of masonry construction. The building was constructed in 1986. The property has an 18,600 square foot site and is located in Jefferson 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 an appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2012. The appraisal indicates the subject has two recent sales. The first sale was

on July 27, 2011. The appellant submitted an "Agreement for Purchase" for this sale. The agreement indicates the sale price was \$900,000. The appellant argued that the price does not represent the subject's market value as the appellant occupied the subject property before he purchased it. In addition, the appellant argued that the purchase price included the value of the fixtures, equipment and personal property. The appraisal also indicates the subject sold in December 2009 for a price of \$598,500. The appraiser stated that this was not an arm's-length sale as the transfer was a quit claim.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,998. The subject's assessment reflects a market value of \$899,992 or \$1,022.72 per square foot of building area, including land, when applying the 2012 level of assessment for class 2 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 information on six comparable sales.

### **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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board gave less weight to the subject's 2011 sale price as the appellant occupied the subject property prior to the purchase and the purchase price included fixtures, equipment, and personal property. The Board finds the subject property had a market value of \$500,000 as of the assessment date at issue. Since market value has been established the 2012 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25% shall apply.

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

\_\_\_\_\_  
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



\_\_\_\_\_  
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.