



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

APPELLANT: Kimberly Sanders
DOCKET NO.: 12-33460.001-C-1
PARCEL NO.: 18-09-408-015-0000

The parties of record before the Property Tax Appeal Board are Kimberly Sanders, the appellant; 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: \$ 5,322
IMPR.: \$ 43,160
TOTAL: \$ 48,482

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 is a 58 year-old, one-story commercial building of masonry construction containing 1,772 square feet of building area. The property has a 2,241 square foot site and is located in Lyons Township, Cook County. The property is a class

5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on two suggested equity comparables with sales data on each. These sales occurred in 1997 and 2008 for prices ranging from \$73.42 to \$217.63 per square foot of building area including land. The appellant also submitted a copy of the appeal to the Cook County Assessor for tax lien year 2011; pages 1 and 4 from an appraisal dated May 3, 2010 estimating the market value at \$175,000; and copies of the 2011 U.S. Return of Partnership Income and of the 2011 Illinois Partnership Replacement Tax Return.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,482. The subject property has an improvement assessment of \$43,160, or \$24.36 per square foot of building area. The subject's assessment reflects a market value of \$193,928, or \$109.44 per square foot of building area including land, when applying the 25% level of assessment for class 5 property as determined by Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted the two-page property record card.

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

The Board finds the appellant did not submit "not less than three comparable properties" as required by 86 Ill.Admin.Code §1910.65(b). Based on this record, the Board finds the

appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's appraisal was not complete in that it lacked adjusted comparable recent sales. The Board also finds that the tax returns submitted by the appellant were not for the 2012 tax lien year, but were for the prior year of 2011. Further, the appellant's income and expense evidence does not include analysis of reserves, capitalization rate and tax load rate sufficient to support an argument for an assessment reduction based on an income approach. Further, the appellant provided data on only two sale comparables from 1997 and 2008. These data do not comport with the Board's Rules to provide at least three recent sales. Sales from 1997 and 2008 are too remote in time to be reliable evidence of the 2012 tax lien market value. Proof of market value of the subject property should consist of "documentation of not fewer than three recent sales of suggested comparable properties..." 86 Ill.Admin.Code §1910.65(c)(4). Therefore, the Board finds that no assessment reduction is warranted.

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.

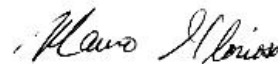
Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

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: September 18, 2015



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.