



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

APPELLANT: John Gabler
DOCKET NO.: 12-35576.001-C-1
PARCEL NO.: 05-17-123-022-0000

The parties of record before the Property Tax Appeal Board are John Gabler, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

LAND: \$42,100
IMPR.: \$166,367
TOTAL: \$208,467

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 contains a 48 year-old, part-one and part-two and three-story commercial building of masonry construction utilized as an automobile repair shop, with 13,236 square feet of gross building area. Features of the building include an unfinished basement, central air conditioning and two drive-in doors. The property has an 8,420 square foot site located in New Trier Township, Cook County. The property is a Class 5-22 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Board's September 23, 2016 decision in docket #11-21602.001-C-1, wherein the Board found the total assessment to be \$160,000. In support of this request, the appellant attached a copy of that decision and a letter dated October 18, 2016 requesting a direct appeal. 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 \$495,000 as of January 1, 2009. The appraisal was based only on the sales comparison approach, citing five sale comparable properties that sold from 2007 through 2009. The appellant requested a total assessment reduction to \$160,000 in the Commercial Appeal Petition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,467. The subject's assessment reflects a market value of \$833,868, or \$63,00 per square foot of gross building area including land, when applying the 2012 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on five unadjusted suggested sale comparables from 2007 through 2008.

At hearing, the appellant reiterated that the Commercial Appeal was brought as a direct appeal from the Board's decision finding a \$160,000 total assessment of the subject in the prior year. Counsel requested the Board to adopt the 2011 decision's finding of the total assessment and apply it to the instant appeal. The board of review noted that the appellant did not call the appraiser for testimony, and objected to the opinions in the appraisal as hearsay. The board of review also argued that the raw sale data in the appraisal were unreliable since of the five sale comparables, only one was within three years of the lien date for the instant appeal.

Conclusion of Law

The Board finds the appellant filed a timely direct appeal request.

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 appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and conclusions drawn from them, and be subject to cross-examination. Therefore, the Board sustained the board of review's objection to the admission of the opinions and conclusions in the appraisal report as hearsay, and gives them no weight. See Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788 (1st Dist. 1983). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report.

Of the five sale comparables disclosed in the appraisal report, one was from 2009, two from 2008 and two from 2007. Of the five of the board of review's sale comparables, one was from 2007 and the other four were from 2008. Only the 2009 sale in the appellant's appraisal was proximate in time to the instant 2012 lien year. The record is devoid of "documentation of not fewer than three recent sales of suggested comparable properties..." 86 Ill.Admin.Code §1910.65(c)(4). Consequently, the appellant did not go forward with "substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the

subject property.” 86 Ill.Admin.Code §1910.63(a). Therefore, based on the entire record, the Board finds the appellant did not establish by a preponderance of the evidence that the subject property was overvalued.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting 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: September 22, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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