



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

APPELLANT: Sean Bailey
DOCKET NO.: 13-22626.001-C-1
PARCEL NO.: 14-30-106-102-1001

The parties of record before the Property Tax Appeal Board are Sean Bailey, 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: \$ 6,495
IMPR.: \$ 51,584
TOTAL: \$ 58,079

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 2013 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 commercial condominium unit that contains 1,129 square feet of building area and was constructed in 2004. It is situated on a 3,615 square foot site. The subject is located in Chicago, Lakeview Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-99 with a level of assessment of 25% as designated for Class 5 commercial property.

The appellant submitted evidence claiming unequal treatment in the assessment process, as well as overvaluation, as the bases of

the appeal. In support of the equity argument, the appellant submitted a grid sheet, along with the assessor database printouts, listings sheets, and black and white photographs, detailing three suggested comparable properties. The appellant's evidence indicates they are Class 5-99 commercial condominium units, located in the subject's neighborhood. They are 9 or 10 years old, and each contains 1,200 square feet of building area. The comparables have improvement assessments ranging from \$38,419 to \$55,106 or from \$32.02 to \$45.92 per square foot of building area.

As to the overvaluation argument, the appellant submitted descriptive and listing information for the same three comparables listed on the grid sheet. Mr. Bailey also included a letter from a Baird & Warner Broker Associate, Susan Robbins. She indicated the subject property had a market value between \$135,000 and \$140,000 as of January 31, 2014, however, no further evidence of market value was provided. She was not present at the hearing to testify as to her value conclusion or to be cross-examined.

Mr. Bailey also submitted a letter from his former storefront neighbor, Rudy Alfaro, stating Alfaro's business had to close due to high property taxes. He was not present at the hearing to testify as to his experience or to be cross-examined.

Lastly, the appellant enclosed photographs and a list of six neighboring buildings in the vicinity of the subject which were vacant. Based on this evidence, the appellant requested a reduction in the subject's market value.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$51,554 with a total assessment of \$58,079. The subject's final assessment reflects a fair market value of \$232,316, or \$205.77 per square foot, including land, when the Cook County Real Property Assessment Classification Ordinance level of assessments of 25% is applied. The board also submitted a memorandum authored by Frank Wojkowski, Cook County Board of Review Analyst, the property record card for the subject, as well as raw sales data for five retail condominium or storefront properties suggested as comparable. The sales occurred between April 2008 and February 2012 for prices ranging from \$245,000 to \$1,000,000 or from \$204.17 to \$272.92 per square foot of building area. The board's memo indicated that these sales had not been adjusted for market conditions such as time, location, age, size and other related factors. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant reviewed his written submission while the board of review rested on their written evidence.

On cross-examination, the appellant indicated the board of review's sale comparables had sale dates that occurred too distant in time from the subject's valuation date to reflect its

current market value. Mr. Bailey also indicated several of the board's comparables were three times as large as the subject in building size.

Findings of Fact

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of three equity comparables. The Board finds that the appellant's comparables range in improvement assessment from \$32.02 to \$45.92 per square foot of building area. The subject's improvement assessment, at \$45.68 per square foot of building area, is within the range established by the appellant's comparables. Accordingly, the appellant has not met the burden of proving inequity by clear and convincing evidence.

The appellant also argued that the subject was overvalued. The appellant's evidence contained three properties that were listed for sale, however, proof of market value of the subject property should consist of documentation of not fewer than three recent sales of suggested properties together with documentation of similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. 86 Ill.Admin.Code Sec. 1910.65(c)(4)

Additionally, the broker's opinion letter contained no sales data, nor did the storefront neighbor's letter. Furthermore, neither of these parties were present at the hearing to testify or to be cross-examined, therefore, this evidence was given no weight in the Board's decision.

Finally, the Board gives no weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors. The comparables had sale dates that were too far removed from the subject's valuation date to be meaningful.

After considering the evidence submitted, the Board finds the appellant failed to prove the subject property is overvalued by a preponderance of the evidence and a reduction in the subject's assessment is not warranted based on overvaluation.

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



Acting 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: November 20, 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.