



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

APPELLANT: Warren Green
DOCKET NO.: 13-24269.001-R-1
PARCEL NO.: 20-32-407-034-0000

The parties of record before the Property Tax Appeal Board are Warren Green, the appellant(s), by attorney Nancy Pina-Campos, Attorney at Law in Broadview; 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: \$12,890
IMPR.: \$80,514
TOTAL: \$93,404

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 6,250 square foot parcel of land improved with an 87-year old, one-story, commercial, auto repair garage containing 6,250 square feet of building area. The property is located in Lake Township, Cook County and is a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted a grid listing three sales comparables. These properties sold from April 2012 to October 2013 for prices ranging from \$45,000 to \$49,400. No information on the square footage of the comparables was provided. In addition, the appellant submitted a vacancy/occupancy affidavit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,404. The subject's assessment reflects a market value of \$373,616 or \$59.78 per square foot of building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 5 property of 25%.

In support of the assessment the board of review submitted a grid listing seven sales comparables. These properties sold from March 2008 to August 2012 for prices ranging from \$102.36 to \$302.70 per square foot of building area.

At hearing, the appellant's attorney called Mr. Rick Robin as a witness. Mr. Robin testified that he has an engineering degree and license. He testified that he is a general contractor.

On voir dire by the board of review, Mr. Robin testified that his highest level of education was a bachelor's of science in electrical engineering. He testified he is not a licensed appraiser and has never been one. He acknowledged that he is the sole owner of Pro Tax Appeal LLC which is incorporated in the State of Illinois. Mr. Robin testified that he retains attorneys on an as needed basis as independent contractors and are paid a monthly flat fee.

Mr. Robin refused to answer if the Pro Tax Appeal receives a contingency fee if the appellant receives a favorable decision by the board of review or the Property Tax Appeal Board. He denied that the attorneys receive a contingency fee. Mr. Robin testified that the client signs the engagement letter allowing Pro Tax Appeal to represent the taxpayer. He testified that Pro Tax Appeal gathers the information in the grid submitted by the appellant. Mr. Robin testified that it is an automated system that generates the information. He testified that he enters the property identification number into the system and the computer generates the information. He testified he developed the automated system and software. Mr. Robin testified that the computer system determines the basis of the appeal. He testified that everything is done by automation.

The board of review subsequently asked further foundational questions. Mr. Robin acknowledged that the data sources for the comparables grid are listed at the bottom of the grid page and are the assessor, MLS, Realist, Marshall & Swift, and IRPAM. He testified that the sales information is combined from a number of sources and that one of the sources is the MLS (multiple listing service database). He testified that he is an authorized MLS user as a personal assistant through Three Rivers Realtor Association. Mr. Robin refused to answer what realtor he was authorized through.

Mr. Isreal Smith of the board of review then asked that the record reflect that the witness made a profane hand gesture to him while the administrative law judge was looking down at her notes.

In regards to the appellant's appeal, the parties rested on the evidence previously submitted.

In rebuttal, the appellant's attorney argued that the board of review's comparables are aged sales.

Conclusion of Law

The appellants 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 appellant submitted documentation showing the vacancy of the subject property. The Board gives the appellant's argument little weight. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Id. at 431.

Actual vacancy, expenses and income can be useful when shown that they are reflective of the market. Although the appellant's attorney submitted evidence in regard to this argument, the appellant did not demonstrate through an expert in real estate valuation that the subject's actual vacancy is reflective of the market. To demonstrate or estimate the subject's market value using income, one must establish, through the use of market data, the market rent, vacancy and collection losses, and expenses to arrive at a net operating income reflective of the market and the property's capacity for earning income. The appellant did not provide such evidence and, therefore, the Board gives this argument no weight.

As to the appellant's grid of comparables, the testimony revealed no human analysis of the subject compared to the comparables and no human determination of the basis of the appeal. Moreover, there was no testimony as to the architecture of the automated system to establish the accuracy and veracity of the information contained in the database system and no testimony that the information generated was reviewed for correctness. Furthermore, the Board finds the appellant's witness who created the database system that makes the adjustments to the comparables is not an appraiser or an expert in real estate valuation, but merely an engineer who created a computer system. Additionally, the witness refused to testify as to whether he has a vested interest in the outcome of the appeal. The Board finds the witness's demeanor unprofessional, contentious, and disingenuous. Therefore, the Board finds the witness not credible and the written evidence tainted based upon this testimony. Therefore, the Board gives no weight to the appellant's comparables.

The Board finds the best comparables to be the board of review's comparables #2 through #6. These properties sold from April 2010 to August 2012 for prices ranging from \$106.25 to

\$302.70 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$59.78 per square foot of building area which is below the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction is not justified.

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: _____

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: _____

February 24, 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 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.