



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

APPELLANT: Phil Slack
DOCKET NO.: 13-24314.001-I-1
PARCEL NO.: 18-36-411-009-0000

The parties of record before the Property Tax Appeal Board are Phil Slack, the appellant, by attorney David Platek, Attorney at Law in Lisle; 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: \$ 2,744
IMPR.: \$37,670
TOTAL: \$40,414

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 seven year-old, one-story industrial building of masonry construction containing 3,200 square feet of building area. The property has a 3,137 square foot site and is located in Lyons Township, Cook County. The property is a Class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed this contention on the first page of his Industrial Appeal form filed with the Board. The appellant reaffirmed this contention at hearing. In support of this argument, the appellant submitted information on four suggested comparables that did not contain sales data, but contained assessment data with calculations of improvement assessment per square foot. These four comparables disclosed a range from 8,640 to 34,772 square feet of building area, or from \$2.97 to \$7.08 per square foot. The appellant requested a total assessment reduction to \$19,746.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,414. The subject's assessment reflects a market value of \$161,656, or \$50.52 per square foot of 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 suggested sales comparables.

At hearing, the appellant appeared with counsel, David Platek. Mr. Platek requested leave to appear as attorney for the appellant, who originally filed this appeal *pro se* with the Board. Platek was granted leave to appear and present the appeal on behalf of the appellant. The appellant testified that he neither ordered nor paid for an appraisal, despite a page in his documentary evidence submitted prior to hearing that that page was prepared for the appellant by Xact Appraisals LLC. The appellant further testified that he did not submit an appraisal in the instant appeal. In closing argument, Platek then argued the appellant's case while referring to the total evidence submitted by both parties. Platek argued that the appellant's comparables were based on improvement per square foot assessments. He distinguished the subject from the board of review's five sales comparables as in a different neighborhood from the subject. In closing argument, the board of review observed that the appellant he did not submit recent sales data, but submitted partial assessment data instead. The board of review argued that the appellant's evidence submitted addressed a uniformity, or assessment inequity, theory, not a sales market theory, but that the appellant's Industrial Appeal form indicated comparable sales theory. The board of review also referred to two prior cases decided by the Board, #11-26001.001-I-1 and #12-24049.001-I-1. The board of review observed that the appellant submitted partial assessment data in each of those prior cases and that the Board denied the appellant's request in those cases for an assessment reduction, in part due to the appellant's failure to indicate whether the partial assessments had been prorated.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. The appellant asserted this contention in his Industrial Appeal form filed with the Board and reiterated it at hearing. 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 failed to submit sales data in support of his contention of overvaluation. The four comparables the appellant did submit contained only data of improvement assessments per square foot. In contrast, the board of review submitted sales comparables, two from 2013, two from 2011, and one from 2008. Discounting the sale from 2008, the board of review's sales comparables #1, #2, #3 and #4 are the best evidence of market value. These comparables sold for prices ranging from \$56.82 to \$69.55 per square foot of building area, including land. The subject's assessment reflects a market value of \$50.52 per

square foot of building area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The appellant indicated on his Industrial Appeal form that he proceeded on a sales comparable theory of overvaluation, but his evidence addressed an assessment inequity argument. This evidence was submitted to the board of review in a timely manner. Notwithstanding this incoherence, the Board observes that when unequal treatment in the assessment process could be construed as the basis of an 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 failed to submit sufficient evidence in support of an assessment inequity contention. Each of the appellant's four comparables disclosed "partial assessment" or "first pass assessment" data for tax lien year 2012. The appellant did not provide documentary evidence or testimony to explain the failure to submit full assessment data for the lien year. Further, since three of these four comparables ranged from 15,539 to 34,772 square feet of building area, they were dissimilar to the subject. Therefore, even assuming the appellant properly averred an assessment inequity argument, the Board finds the appellant did not prove it by clear and convincing evidence. A reduction in the subject's assessment is not 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

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: June 24, 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.