



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

APPELLANT: Patrick Perry  
DOCKET NO.: 13-27603.001-I-1  
PARCEL NO.: 26-19-200-039-0000

The parties of record before the Property Tax Appeal Board are Patrick Perry, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$49,183  
**IMPR.:** \$9,297  
**TOTAL:** \$58,480

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 214,780 square foot parcel of industrial land used as a salt storage facility. The property is located in Hyde Park Township, Cook County and is a class 5 and class 6 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$215,000 as of January 1, 2012. The appraiser indicated the site is gravel with chain link fencing. He categorized the salt storage building as a "tent" that he considered to be personal property. The appraiser further discloses that the industrial building is located on a parcel that is not part of the appraisal and that a fraction of this building encroaches on the subject property. The appraiser valued this property as industrial vacant land, used only land sales in his analysis, and disregarded all improvements on the property. The appraiser included a black and white

photograph of the "tent" and an aerial view of the parcel showing the other parcel containing the industrial building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,899. The subject's assessment reflects a market value of \$439,644 using the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25% and 6 property of 10%.

In support of the assessment the board of review submitted the property record card (PRC) for the subject which discloses a 37,680 square foot industrial building and references the property record card for a different property and a different parcel for a drawing of the building. In addition, the subject's PRC discloses an approximately 11,000 square foot "covered Quonset".

### **Conclusion of Law**

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 is required to review the evidence under the principles of a de novo proceeding. 86 Ill.Admin.Code §1910.63(a).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the subject contains a Quonset or "tent" for material collection. There was no evidence that this structure was permanently affixed to the property and, therefore, this structure should not be valued as real estate. Moreover, the Board finds that the industrial building is located on a different parcel and that the fractional encroachment of this building does not add any value to the subject. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$215,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25% and class 6 property of 10% shall apply.

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: January 27, 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.