



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

APPELLANT: M & S Consent, Inc.
DOCKET NO.: 13-35979.001-C-1
PARCEL NO.: 31-22-201-007-0000

The parties of record before the Property Tax Appeal Board are M & S Consent, Inc., the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$16,775
IMPR.: \$0
TOTAL: \$16,775

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 has a total of 37,277 square feet of land area and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 1-00 vacant land property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 10 equity comparables located in Matteson. The comparables had land sizes ranging from 600 to 286,515 square feet of land area and had land assessments ranging from \$.05 to \$.30 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,230. The subject's land assessment equates to \$.65 per square foot of land area.

The board of review's submission alleges that the subject property is improved with a one-story car wash building containing 3,292 square feet of building area, which was built in 2012. The board of review also claims that the subject's final 2013 assessment for the subject property was \$83,718, however, the information submitted on the "Board of Review Notes on Appeal" reports that the subject is classified as a class 1-00 vacant land property and reports the subject's assessment as \$24,230, with no improvement assessment calculated.

In support of its contention of the correct assessment the board of review submitted information on five properties improved with car wash buildings located in Alsip, Markham, Orland Park or Matteson. The properties have lots that range in size from 33,106 to 92,212 square feet of land area. The car wash buildings range in size from 2,200 to 7,800 square feet of building area. The properties sold from February 2009 to March 2011 for prices ranging from \$390,000 to \$2,025,000 or from \$55.98 to \$920.45 per square foot of building area, including land. The information submitted by the board of review included assessment information for three of the sales, however, the assessment information was from 2008 or 2009.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables. These comparables had land assessments that ranged from \$.05 to \$.30 per square foot of land area. The subject's land assessment of \$.65 per square foot of land area falls above the range established by the best comparables in this record. The Board gave less weight to the board of review's equity evidence due to the assessment data being from 2008 or 2009, which would not be relevant for a 2013 appeal. The Board also gave less weight to the sales data submitted by the board of review, as this evidence is not responsive to the equity argument brought by the appellant. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: February 13, 2019



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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