



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

APPELLANT: Chicago Roofers Joint Apprenticeship Fund
DOCKET NO.: 14-25631.001-I-1 through 14-25631.003-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chicago Roofers Joint Apprenticeship Fund, the appellant, by attorney Michael E. Crane of Crane and Norcross in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-25631.001-I-1	18-19-402-039-0000	1,762	0	\$1,762
14-25631.002-I-1	18-19-405-014-0000	53,578	196,184	\$249,762
14-25631.003-I-1	18-19-405-015-0000	12,588	5,745	\$18,333

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 2014 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 improved with two single story industrial buildings with a combined building area of 31,140 square feet. The buildings were constructed in 1985 and are approximately 29 years old. Building #1 has 19,220 square feet of building area with pre-cast concrete panel exterior walls, a poured concrete foundation, four washrooms, central air conditioning in the office areas, one overhead door, an 18 foot clear ceiling height and is fully sprinklered. Building #2 has 11,920 square feet of building area with corrugated metal panel exterior walls, steel framing, a poured concrete foundation, an 18 foot clear ceiling height and four overhead doors. The subject property has 61.7%

of finished office space. The property had approximately 75,000 square feet of asphalt paving for parking and driveways. The subject property has a 167,568 square foot site. The subject property is classified as a part class 1-00 vacant land (with a 10% level of assessment), and a part 4-93 and part 4-80 not for profit industrial property (with a 25% level of assessment). The property is located in Indian Head Park, Lyons Township, Cook County.

The appellant contends assessment inequity with respect to parcel number 18-19-402-039-0000 (PIN 039) and overvaluation as the bases of the appeal. With respect to the assessment inequity argument the appellant described PIN 039 as a vacant site with 35,234 square feet of land and a land assessment of \$7,046 or \$.20 per square foot of land area. The appellant identified three land comparables with the same classification code and neighborhood code as the subject property. Each of these comparables has a land assessment of \$.05 per square foot of land area. The appellant also argued this PIN is a narrow strip of land blocked off from road access and cannot be built upon due to its shape and Flagg Creek located on one side of the site. Based on these comparables the appellant requested the land assessment on PIN 039 be reduced to \$.05 per square foot or \$1,762.

In support of the overvaluation argument the appellant submitted a narrative appraisal estimating the subject property had a market value of \$1,090,000 as of January 1, 2014. The appraisal was prepared by Joseph T. Thouvenell, a State of Illinois Certified General Real Estate Appraiser; John W. Schumacher, an Associate Real Estate Trainee; and Jean M. Freeman, an Associate Real Estate Trainee, of Madison Appraisal, LLC. In estimating the market value of the subject property the appraisers developed the three traditional approaches to value.

The appellant also submitted a copy of the decision issued by the Cook County Board of Review disclosing the total assessment for the subject property of \$281,415. The subject's assessment reflects a market value of \$1,167,936 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 1-00 property of 10% and for class 4-93 and class 4-80 property of 25%. Based on this evidence the appellant requested the subject's total assessment be reduced to \$262,690.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends in part 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 finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appraisal submitted by the appellant estimating a market value for the subject property of \$1,090,000 as of January 1, 2014. The subject's assessment reflects a market value above the only evidence of market value in the record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and finds the board of review to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction to the subject's assessment to reflect the appraised value is appropriate.

The Board finds the appellant also made an assessment inequity argument with respect to PIN 039. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant met this burden.

The appellant submitted information on three land comparables that each had a land assessment of \$.05 per square foot of land area. The subject's land assessment of \$.20 per square foot of land area falls above that established by the only land comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that PIN 039's land assessment was inequitable and a reduction in the land assessment 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.