



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

APPELLANT: Heartland Food Corp.
DOCKET NO.: 14-29074.001-C-1 through 14-29074.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Heartland Food Corp., the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-29074.001-C-1	27-22-101-017-0000	19,743	26,108	\$45,851
14-29074.002-C-1	27-22-101-022-0000	39,804	53,095	\$92,899

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 a one-story masonry constructed commercial building with 3,468 square feet of gross building area being used as a restaurant. The building was constructed in 1992 and is approximately 22 years old. Features of the building include a slab foundation, a kitchen, two drive-through windows, two restrooms and central air conditioning. The property has a 35,288 square foot site and is located in Orland Hills, Orland Township, Cook County. The property is classified as a class 5-17 one story commercial building under the Cook County Real Property Assessment Classification Ordinance (Ordinance) with a level of assessment of 25% of market value.

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 \$555,000 as of January 1, 2014. The appraisal was prepared by certified general real estate appraisers

Kestutis Puidokas, Harry M. Fishman, and Mitchell J. Perlow of Property Valuation Services. In estimating the market value the appraisers developed the sales comparison approach to value using the seven comparable sales that sold from June 2011 to June 2013 for prices ranging from \$98.75 to \$159.41 per square foot of building area, including land. The appraisers arrived at an estimated market value of \$160.00 per square foot of building area, land included, or \$555,000, rounded.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$199,614, which reflects a market value of \$798,456 when applying the Ordinance level of assessment for class 5-17 property of 25%.

The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence to support the assessment of the subject property or to refute the appellant's overvaluation argument.

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 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 in this record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$555,000 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 argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.49(a) & §1910.69(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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.