



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

APPELLANT: Roger Hohol  
DOCKET NO.: 14-34120.001-C-1  
PARCEL NO.: 07-33-303-011-1007

The parties of record before the Property Tax Appeal Board are Roger Hohol, the appellant(s); 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:** \$ 8,521  
**IMPR.:** \$31,547  
**TOTAL:** \$40,068

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 consists of a one-story commercial condominium unit with 2,400 square feet of building area. It was constructed in 1996. The property has a 126,063 square foot site and is located in Schaumburg Township, Cook County. The subject is classified as a class 5-99 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 one equity comparable and three sale comparables. The appellant requested an assessment of \$40,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,884. The subject's assessment reflects a market value of \$207,536, or \$86.47 per square foot of building area. The subject's improvement assessment is

\$43,363, or \$18.07 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on six comparable sales.

In written rebuttal, the appellant stated that the board of review's comparables are not located in the subject's village or township. In addition, the appellant stated that the subject is a warehouse while the board of review's comparables consist of a restaurant and medical offices. The appellant also submitted a copy of a Property Tax Appeal Board stipulation for the prior year, docket 13-32519.001-C-1.

At hearing, the appellant stated that the subject is a warehouse and that his comparable located at 1916 Wright Blvd is the most similar comparable. The appellant also stated the subject contains 2,400 square feet of building area while the comparable at 1916 Wright Blvd has 4,000 square feet of building area. The board of review rested on the previously submitted evidence.

### **Conclusion of Law**

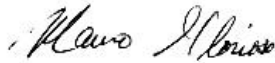
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted only one equity comparable. The Board finds one equity comparable to be insufficient to form a range within which the subject's assessment should fall. As such, the Board finds a reduction on this basis is not warranted.

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 best evidence of market value to be the appellant's sale comparables. These comparables have sale prices that range from \$37.40 to \$62.50. The subject's assessment reflects a market value of \$86.47 per square foot of living area which is above the range established by the best comparable sales in the record. After adjusting the comparables, the Board finds a reduction to the appellant's requested assessment of \$40,068 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.



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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting Member



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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: June 23, 2017



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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.