



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

APPELLANT: Michael Heltzer  
DOCKET NO.: 15-35544.001-C-1  
PARCEL NO.: 13-13-410-019-0000

The parties of record before the Property Tax Appeal Board are Michael Heltzer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

**LAND:** \$63,601  
**IMPR.:** \$95,149  
**TOTAL:** \$158,750

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 2015 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 masonry constructed industrial building that contains a gross building area of 20,472 square feet. The building is approximately 42 years old. The building is divided into three spaces: a 14,000 square foot space with approximately 10-15% of finished office area with one washroom with the remainder a kennel/dog play area plus two washrooms; a 4,500 square foot veterinary clinic finished with two washrooms and some kennel area; and a 3,500 square foot unit that is unfinished. The subject has forced air heating and cooling in most of the building, the building has a sprinkler system throughout, and the property has a 12-foot clear ceiling height in the shop and kennel areas. The building also has one drive-in overhead door. The property has a 26,093 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 5-93 industrial building 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 \$635,000 as of January 1, 2015. The appraisal was prepared by Kestutis Puidokas, Harry M. Fishman and Mitchell J. Perlow, certified general real estate appraisers with Property Valuation Services.

In estimating the market value of the subject property the appraisers utilized the sales comparison approach to value using five comparable sales located in Chicago that ranged in size from 11,250 to 21,087 square feet of building area. The comparables were improved with one-story or part one-story and part two-story masonry constructed industrial buildings. The buildings were constructed from 1925 to 1961 and the comparables had land to building ratios ranging from 1.17:1 to 2.42:1. The sales occurred from April 2013 to January 2015 for prices ranging from \$299,000 to \$650,000 or from \$21.40 to \$33.05 per square foot of building area, including land. The appraisers made qualitative adjustments to the comparables for condition of sale and differences from the subject property in location, physical characteristics, size, age/condition and land to building ratio. Based on this analysis the appraisers arrived at an estimated market value of \$31.00 per square foot of building area, including land, or \$635,000, rounded.

The appellant also submitted a copy of the final decision issued by the board of review establishing a total assessment of \$168,894. The subject's assessment reflects a market value of \$675,576 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5-93 property under the 25%.

Based on this evidence the appellant requested the subject's assessment be reduced to \$158,750 to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

### **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 to be the appraisal submitted by the appellant estimating the subject property had a market value of \$635,000 as of January 1, 2015. The subject's assessment reflects a market value of \$675,576 which is above the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property 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 §1910.40(a) & §1910.69(a)). Based on this evidence the Board finds 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 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 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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