



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

APPELLANT: Weston Griffith  
DOCKET NO.: 16-34708.001-R-1 through 16-34708.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Weston Griffith, the appellant(s), by attorney Daniel J. Heywood, of Maher, Brannigan & Heywood, P.C. in Orland Park; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
16-34708.001-R-1	29-17-413-009-0000	2,362	1,649	\$4,011
16-34708.002-R-1	29-17-413-010-0000	2,362	1,649	\$4,011
16-34708.003-R-1	29-17-413-011-0000	4,134	344	\$4,478

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 2016 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 garage building containing 3,240 square feet of gross building area. The building is divided into two sections, with one section being used as an apartment. It is located in Thornton Township, Cook County, and is classified as 5-93 industrial property under the Cook County Real Property Assessment Classification Ordinance with a level of assessment of 25%.

The appellant submitted evidence with the Property Tax Appeal Board contesting the assessment of the subject property. The appellant contends that the subject is a commercial garage with an apartment and, therefore, should be reclassified as a 2-12 mixed-use property under the Cook County Real Property Classification Ordinance with a level of assessment of 10%.

In support of this contention, the appellant submitted color photographs of the interior and exterior of the subject property. The appellant also submitted a letter from the City of Harvey indicating the subject is being used as residential property.

The appellant also contends overvaluation as the basis of appeal. The evidence indicates the subject property was purchased by the appellant on September 29, 2015 for \$50,000, or \$15.43 per square foot, including land. It does not appear that the property was listed for sale on the open market and no realtors were involved in the transaction. The property was purchased in a cash transaction and quit claimed via a Deed-In-Trust. The settlement statement provided was not detailed. Based on this evidence, the appellant requested an assessment reduction to \$5,000.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$12,500. The subject's final assessment reflects a fair market value of \$50,000 when the Cook County Real Property Assessment Classification Ordinance level of assessment of 25% is applied. The board also submitted the property characteristic card for the subject indicating that the subject property has received a 17.6% occupancy factor for the 2016 tax year. At full occupancy, the assessed value would be \$29,573, indicating a market value of \$118,292. This county printout also indicates a Class 5-80 classification for the subject property, which indicates an industrial minor improvement. In addition, the board of review submitted raw sales data on nine industrial properties suggested as comparable. The sales occurred between May 2014 and April 2016 for prices ranging from \$72,500 to \$1,090,000 or from \$57.82 to \$139.00 per square foot of building area. The board also included a map depicting the location of the subject in relation to the suggested comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant included a property record card with conflicting classification information, as well as a printout with the definitions of each classification from the Cook County Assessor's office under Joseph Berrios. The appellant's attorney also argued that the board's comparables should be given no weight as they are unadjusted and not similar in characteristics to the subject property.

At hearing, the appellant's attorney stated he was not aware of how the appellant became aware the subject property was for sale. He indicated the subject was used as a motorcycle club prior to a fire. The board of review rested on their written submission.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant contend that the subject property should be reclassified as a Class 2-12 due to its commercial/residential usage in the building. The Cook County Real Property Classification Ordinance indicates that Class 2 property is defined as "real estate improved with a building put

to commercial and residential use, of six or less units where the building measures less than 20,000 square feet of above grade space." It further defines *Real estate used for commercial purposes* as "any real estate used primarily for buying and selling of goods and services, or for otherwise providing goods and services, including any real estate used for hotel and motel purposes" while *Real estate used for industrial purposes* is defined as "any real estate used primarily in manufacturing, as defined in this section, or in the extraction or processing of raw materials unserviceable in their natural state to create new physical products or materials, or in the processing of materials for recycling, or in the transportation or storage of raw materials or finished physical goods in the wholesale distribution of such materials or goods for sale or leasing."

Having considered the evidence presented, the Board concludes that the appellant has not provided sufficient evidence to warrant a change in the subject property's classification.

The board of review's most recent property record card, as submitted in their case-in-chief, reflects a classification of 5-80, an industrial minor improvement. The appellant has submitted photographs of the subject, however, the building usage is not clearly depicted. Under the ordinance, a Class 2-12 property must have commercial and residential usage, not industrial usage. The Board finds that under the facts of this appeal, the appellant did not satisfy the burden of challenging the correctness of the assessment by proving that the subject is used for commercial as opposed to industrial purposes.

Additionally, the Board gives little weight to the board of review's evidence as the data are merely raw sales data that have not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors. This evidence also fails to address the appellant's misclassification argument.

It should also be noted that the subject is receiving an occupancy factor for the 2016 tax year. As applied, the subject's current market value is \$50,000, which is reflective of the subject's recent purchase price.

In conclusion, after considering the evidence submitted, the Board finds a reduction in the appellant's assessment is not supported based on this record.

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.

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Chairman



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Member

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Member



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Member

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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: October 15, 2019



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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 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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