



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

APPELLANT: Lorna Widdes
DOCKET NO.: 16-38498.001-I-1
PARCEL NO.: 13-12-100-009-0000

The parties of record before the Property Tax Appeal Board are Lorna Widdes, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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 **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:

LAND: \$49,406
IMPR.: \$73,107
TOTAL: \$122,513

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 manufacturing building that contains 11,455 square feet of building area. It was constructed in 1960. The property has a 15,500 square foot site located in Jefferson Township, Cook County. The subject is a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three equity comparables located on the same street as the subject property. Two of the appellant's comparable properties contain 2,820 square feet of building area and one of the appellant's comparables contains 14,640 square feet of building area. In support of the overvaluation argument, the appellant submitted photos, a partially legible vacancy/ occupancy affidavit, and a real estate broker's commission agreement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,513. The subject property has an improvement assessment of \$73,107 or \$6.38 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on five sale comparables. The board of review did not submit equity comparables.

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 did not meet the burden of proving by clear and convincing evidence that the subject is overassessed. The appellant submitted three comparable properties. Two of the comparable properties contain 2,820 square feet of living area while the subject contains 11,445 square feet of building area. The Board finds these comparables are too dissimilar in size in comparison to the subject to be useful in determining a range within which the subject's assessment should fall. The Board finds the appellant's comparable #2, which contains 14,640 square feet of building area, is similar to the subject; however, one comparable property is not sufficient to provide a range within which the subject's assessment should fall. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject is inequitably assessed and a reduction in the subject's assessment is not justified.

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 argued the subject's assessment should be reduced as the property was partially vacant in 2016. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. The appellant submitted photos, a partially legible vacancy/ occupancy affidavit, and a real estate broker's commission agreement; however, the appellant did not prove by a preponderance of the evidence that the subject's market value was impacted by its vacancy during 2016. Based on the evidence in the record, the Board finds the appellant has not met the burden of proving by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted.

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.



Chairman



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: February 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lorna Widdes, by attorney:
Jerrold H. Mayster
Mayster & Chaimson, Ltd
10 South LaSalle Street
Suite 1150
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602