



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

APPELLANT: John Nile Wendorf  
DOCKET NO.: 16-42665.001-C-1  
PARCEL NO.: 13-35-323-039-0000

The parties of record before the Property Tax Appeal Board are John Nile Wendorf, 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:** \$20,278  
**IMPR.:** \$28,222  
**TOTAL:** \$48,500

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 5,150 square foot parcel of land improved with an approximately 82-year old, one-story, masonry, commercial building containing approximately 3,700 square feet of building area. The property is located in Jefferson Township, Cook County and is a class 5 property 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 \$194,000 as of January 1, 2016. The appraiser utilized the sales comparison approach and made adjustments to five sales in estimating the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,570. The subject's assessment reflects a market value of

\$438,280 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 25%. In support of the assessment the board of review submitted five sales comparables.

In rebuttal, the appellant submitted a letter addressing the evidence and are asserting that the board of review's comparables are not similar to the subject in location.

At hearing, the appellant, John Wendorf, opined that the subject is overvalued based on its location in West Humboldt Park. He testified that the subject's location is in an economically depressed neighborhood. He testified that the subject is used as a business incubator in which he rents space to start up companies that leave once they begin to thrive.

The appellant called the appraiser, Michael Grimes, to testify. Grimes testified that he became an appraiser in 1986, took all necessary classes and is an Illinois certified general appraiser and an associate member of the Appraisal Institute since 1991, when membership began. He testified he opened his own appraisal business in 1996. He testified that in the last five years he has appraised both residential and commercial properties with approximately one-third of his business being small commercial or industrial properties.

As to the subject property, Grimes testified that he inspected the property and took photographs. He described the layout of the offices. Grimes testified he looked at leases in the area and opined that the subject's actual leases were at market. He testified he did not complete an full income approach because the taxes on the property would not support a value as the sales comparison approach would. Grimes opined that the sales comparison approach is the only approach that would accurately estimate the subject's market value.

Grimes testified that the subject property does not have parking, but that some of the comparables do. He testified he made adjustments to the comparables for this factor as well as for location, condition, size, and sale dates.

The appellant's second witness, Mila Tellez, testified about the use of the subject property and how the taxes affected the business.

The board of review's representative, John Giokaris, opined that the board of review's comparables supported the subject's market value. Under cross-examination, Mr. Giokaris testified that the comparables were chosen are in the general vicinity of the subject, specifically within three-miles. He clarified that location is about geographic location and not market conditions. He testified that no adjustments were made to the comparables for parking.

In rebuttal, the appellant submitted Appellant's Exhibit #1, a color copy of a map previously submitted by the appellant. He argued that the map shows the locations of all the comparables and clarifies that the board of review's comparables are not located in a similar market as the subject. Mr. Wendorf recalled his first witness. Mr. Grimes testified that the location of the subject is not similar to Ukraine Village or Wicker Park where four of the five comparables submitted by the board of review are located.

**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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive because the appraiser personally inspected the subject property, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's comparables as the information provided was unadjusted, raw sales data.

Therefore, the Board finds the subject property had a market value of \$194,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25% shall apply.

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: May 21, 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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