



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

APPELLANT: Richard Vuillaume  
DOCKET NO.: 17-21599.001-C-1 through 17-21599.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Vuillaume, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-21599.001-C-1	28-31-103-020-0000	9,680	273	\$9,953
17-21599.002-C-1	28-31-103-021-0000	10,237	48,560	\$58,797

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 2017 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 building of brick and block exterior construction with 4,083 square feet of building area. The structure is approximately 61 years old and features a commercial storefront and storage area. The building has 8-foot clear ceiling heights and central air conditioning. The property has a 12,257 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject parcels are classified as a class 5-17 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 \$275,000 as of January 1, 2017. The appraiser utilized the sales comparison approach to value in arriving at the opinion. Analyzed were six sales of comparables that were 27 to 102 years old and which ranged in size from 2,400 to 11,000 square feet of building area. The sales occurred from

February 2015 to January 2017 for prices ranging from \$110,000 to \$785,000 or from \$44.23 to \$71.36 per square foot of building area, including land. After applying adjustments to the comparables for various differences when compared to the subject, the appraiser opined a value for the subject of \$67 to \$68 per square foot of building area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property consisting of two parcels had a total combined assessment of \$75,166 reflecting a market value of \$300,664, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5 property of 25%. The appellant requested the subject's combined assessment be reduced to \$68,750 to reflect the appraised value at the Ordinance level of assessment.

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.

The board of review submitted a Motion to Vacate Default claiming evidence had been timely submitted via electronic transmittal to the Property Tax Appeal Board. On September 10, 2019 at its regularly scheduled meeting, the Property Tax Appeal Board denied the board of review's Motion to Vacate Default as documented in a letter dated September 11, 2019.

### **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 with an estimated market value for the subject of \$275,000. The subject's assessment reflects a market value of \$300,664, 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).

The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is 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: July 20, 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

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