



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

APPELLANT: Kenneth & Francis Young
DOCKET NO.: 17-30267.001-R-1
PARCEL NO.: 24-36-213-011-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Francis Young, the appellants; 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: \$ 3,519
IMPR.: \$28,481
TOTAL: \$32,000

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 91-year old, three-story, mixed-use building with approximately 15,945 square feet of building area of masonry exterior construction. Features include: a commercial storefront on the first floor, an apartment on the second and third floors, and a two-story open warehouse in the rear of the building. The property has a 7,843 square foot site and is located in Worth Township, Cook County. The subject is classified as a class 2-12, mixed use 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 \$320,000 as of January 1, 2017. The appraisal developed the sales comparison approach using four sale properties. It also indicated that the appraiser, Richard Podbielski, had inspected the subject

property on July 10, 2017, while indicating that the adjoining parcel was being utilized for parking.

In the sales comparison approach to value, the appraiser used properties that sold from June, 2015, to February, 2017, for unadjusted prices that ranged from \$12.96 to \$29.22 per square foot. The sales ranged in lot size from 6,752 to 17,625 square feet and in building size from 12,198 to 14,108 square feet. After making adjustments to the sales for pertinent factors, the subject's market value was estimated at \$20.00 per square foot or \$320,000.

At hearing, the appellant, Francis Young, testified that he could not locate his appraiser because he had retired. Therefore, he stated that he spoke with a different appraiser to come to the hearing and testify regarding the submitted appraisal undertaken by another appraiser. He asked to call a witness, Gary DeClark, of Valbridge Property Advisors. Upon questioning by the Board, Mr. DeClark stated that he was neither a signatory of the appellant's submitted appraisal nor was he personally familiar with the subject property during the 2017 tax year at issue in this appeal. The board of review's representative objected to the calling of this person as a witness, which was sustained by the Board. Therefore, this proposed witness was not permitted to testify at this hearing.

The appellant also testified that he observed his appraiser undertake detailed measurements of the subject property during the appraiser's inspection. He described in detail the subject property including a 12,000 square foot open warehouse located in the rear portion of the property. As to the sales within his appraisal, the appellant stated that he had no personal knowledge of the properties outside of driving passed sale #2. He also stated that the subject was not owner-occupied. He asserted that the subject's property taxes increased by 42% in 2017 from the prior 2016 year, which is why he began this appeal process.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,336. The subject's assessment reflects a market value of \$533,360 or \$33,29 per square foot using 16,020 square feet of building area, including land, when applying the level of assessment for class 2-12 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted CoStar Comps printouts of six comparable sales. The sales varied in classification: three properties with a 5-17 and 5-83 classification identified as storefront building or a strip mall; two properties with a 3-14 and 3-15 classification identified as class C apartment buildings with 8 or 12 units therein; and a sixth property without any classification noted. These properties sold from June, 2015, through April, 2017, for unadjusted prices that ranged from \$40.50 to \$120.13 per square foot. The printout for sale #4 stated that it 'was not an arm's length' transaction.

At hearing, the board's representative rested on the written evidence submissions. Further, he testified that there was no data submitted by the board of review explaining the comparability of different classes of property to the subject property.

In rebuttal, the appellants submitted a document asserting that the board's properties lacked comparability due to the variance in classification accorded by the county assessor. At hearing,

appellant, Mr. Young, testified that the board's evidence shows that the properties are not in the same classification as the subject property. He argued that the subject's three-unit, mixed-use building lacked comparability to a 12-unit apartment building or a strip mall. He also stated that the subject's neighborhood has many empty storefront properties located therein.

Conclusion of Law

The appellants contend 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 appellants *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of improvement size and market value to be the *appraisal submitted by the appellants*. The Board finds the subject property had a market value of \$320,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2-12, mixed-use property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: November 19, 2019



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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