



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

APPELLANT: Mervyn Dukatt  
DOCKET NO.: 20-35489.001-C-1 through 20-35489.010-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mervyn Dukatt, the appellant(s), by attorney Huan Cassioppi Tran, of Flanagan/Bilton LLC 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
20-35489.001-C-1	29-12-402-001-0000	7,481	1	\$7,482
20-35489.002-C-1	29-12-402-002-0000	5,468	1	\$5,469
20-35489.003-C-1	29-12-402-003-0000	5,468	3,445	\$8,913
20-35489.004-C-1	29-12-402-004-0000	5,468	3,443	\$8,911
20-35489.005-C-1	29-12-402-005-0000	5,468	3,443	\$8,911
20-35489.006-C-1	29-12-402-006-0000	5,468	3,443	\$8,911
20-35489.007-C-1	29-12-402-007-0000	5,468	3,443	\$8,911
20-35489.008-C-1	29-12-402-008-0000	5,468	3,443	\$8,911
20-35489.009-C-1	29-12-402-009-0000	5,468	3,443	\$8,911
20-35489.010-C-1	29-12-402-010-0000	7,477	3,443	\$10,920

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 2020 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 33,548 square feet parcel of land improved with a one-story, masonry, multi-tenant, shopping center, with 10,000 square feet of building area. It is a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Calumet City, Thornton Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal undertaken by Michael Pomorski, MAI, with MP Appraisals. The appraisal utilized two approaches to value to estimate a market value for the subject property of \$345,000 as of January 1, 2019. The two approaches were income approach and sales comparison approach.

Using the income approach, the appraiser analyzed seven comparable properties. After adjusting the comparables, the appraiser concluded a rental rate of \$1,562.50 per month per unit, on a modified gross basis. The appraiser estimated a gross potential income of \$150,000. The appraiser utilized a 25% vacancy and collection loss for an effective gross income of \$112,500. After deducting for operating expenses, the appraiser calculated a Net Operating Income of \$84,400. The appraiser chose a capitalization rate of 7.73%, and after adding a tax load of 18.377%, and a loaded capitalization rate of 26.10%, determined the subject's market value under the income approach was \$323,372, rounded.

Under the sale comparison approach, the appraiser analyzed five sale comparables. They had sale prices that ranged from \$150,000 to \$675,000. After adjusting the sales, the appraiser opined the subject's market value of \$350,000.

The two approaches to value were reconciled resulting in a market value for the subject of \$345,000 as of January 1, 2019.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment was \$140,778. The current total assessment yields a market value of \$563,112, or \$56.31 per square foot of building area using the Cook County Real Property Classification Ordinance of 25% for class 5 property. The board of review did not submit any comparable properties or additional evidence.

This matter was set to proceed to hearing on November 15, 2024. Prior to hearing, the parties requested the matter be written on the evidence previously submitted and the administrative law judge granted the request.

### **Conclusion of Law**

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized traditional approaches to value in determining the subject's market value. The Board finds the appraiser used similar properties in

the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments that were necessary. Therefore, the Board finds the subject had a market value of \$345,000 for the 2020 assessment year. Applying the current levels of assessment for the subject property reflects a total assessment that is above \$345,000. Since the market value of this parcel has been established, the appropriate Cook County Real Property Classification Ordinance for class 5 property will apply. Therefore, the Board finds that a reduction 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: \_\_\_\_\_

January 21, 2025



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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