



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

APPELLANT: David Andrews
DOCKET NO.: 20-41374.001-C-1
PARCEL NO.: 18-36-402-012-0000

The parties of record before the Property Tax Appeal Board are David Andrews, the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$184,720
IMPR.: \$2,780
TOTAL: \$187,500

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 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 35-year-old, two-story, commercial/warehouse building of masonry construction with 5,000 square feet of building area. The property has a 91,872 square foot site of which approximately 72,414 square feet is located toward the rear of the parcel. The subject is in Bridgeview, Lyons Township, Cook County¹. The property is a class 5-97 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The description of the subject is drawn from both the evidence submitted by the BOR and the appellant. The appraiser noted that the approximately 72,414 square feet of the site area was considered "surplus land" and valued separately in the land valuation section of this report. Appraisers also noted that the surplus land is not needed to support the subject's improvements but cannot be sold separately.

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 \$675,000 as of January 1, 2020, subject to the statement of contingent and limiting conditions included in the appraisal. The appraisal used the Sales Comparison Approach to valuation. A site visit was conducted on August 28, 2020. The appraisal was prepared by George B. Koumbis and George K. Stamas, certified real estate appraisers, for the purpose of forming an opinion of the market value of the fee simple interest of the subject to establish an equitable ad valorem tax assessment.

The appraiser analyzed four different comparable sales properties located either on the same street or in the same general area as the subject. Adjustments were made for differences of those comparable properties when compared to the subject property. Those adjustments were reflected in an improved sales adjustment grid provided by the appraisers. The comparable improvements, which were larger in building area than the subject, sold from December 2018 to February 2020 for prices ranging from \$300,000 to \$515,000 or from \$43.13 to \$73.78 per square foot of living area, including land. All the comparable sales are in the same or similar commercial areas and were not adjusted for this factor. After considering the subject's size, location, on-site parking, condition, and other relevant factors and after adjustments were made to the comparable properties for differences from the subject, the appraisers opined that an estimated value of the subject of \$70.00 per square foot of building area would be considered supportable. The total estimated property value was calculated to be: 5,000 square feet x \$70.00 per square foot for a total of \$350,000.

The appraisal developed the sale approach to value for the portion of the site described as "surplus land" by the appraisers and accounted for 72,414 square feet of the site location. The appraiser examined four comparable sales of unimproved parcels of land located in different cities and in different zoning districts than the subject. The parcels range in size from 27,369 to 71,874 square feet of land area. Appraisers indicate that adjustments to the unit prices were made for "dissimilar" features to indicate the price at which the subject property could reasonably be expected to sell. The features considered when relating the comparable sales properties to the subject included: the subject site, accuracy and adequacy of the comparable data, trends of the applicable market(s) between the time of sale of the comparable properties and the date of appraisal, the absence of unusual conditions affecting the sale. In estimating the value of the site, assumed vacant and available for development, the market was researched for sales and current offerings of vacant land near the subject site.

Based on these considerations the appraisers opined that the market value of the surplus land, assumed vacant and available for development to its highest and best use, could reasonably command a price between \$4.00 and \$5.00 per square foot on the open market. Therefore: \$4.50 per square foot x 72,414 square feet = \$325,863 (\$325,000 rounded). The total estimated property value (improvement and partial site and the surplus land) was then calculated to be \$675,000.

Based on this evidence the appellant requested that the "2020 assessment be set at \$87,500, or 25% of \$350,000, plus \$32,500, or 10% of \$325,000, for a desired total assessment of \$120,000"².

² The evidence provided by both the appellant and the BOR indicate that the property is a type C (commercial) class 5-97 property for which a 25% level of assessment applies.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,500. The subject's total assessment reflects a market value of \$750,000 or \$150.00 per square foot of building area (5000 square feet of building area), land included, when applying the 25% level of assessment for class 5 properties under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$2,780. The board of review did not submit evidence in support of its contention of the correct assessment.

The board of review and the appellant signed a waiver of hearing and agreed that the decision would be written on the evidence previously submitted.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal prepared by certified real estate appraisers who employed the sales comparison approach to market value with regards to both the improvement with a portion of the land site and a portion of the land site the appraiser referred to as "surplus land". Based on the appraiser's opinion of market value the appellant requested that a portion of the subject with the improvement be assessed at a 25% level of assessment and a second portion of the site, the "surplus land", be assessed at a 10% level assessment.

As a preliminary matter, appellant's request that the "surplus land" portion of the subject site be assessed at a 10% level of assessment is without merit. The property is classified as type C (commercial) property for which a 25% level of assessment has been set by the Cook County Assessor. There is no evidence provided that the surplus land was subject to a change from a class C type property. In fact, the appraiser noted that the subject improvements are located on a 91,872 square foot site, **which is zoned C-3**, General Business District, in Bridgeview, Illinois.

Additionally, the appraiser provided no explanation why he designated 72,414 square feet of the site area as "surplus land" and value it separately in the land valuation section of this report³. The appraiser did not explain why it was necessary to divide the parcel into "surplus land" and land where, presumably, the improvement sits. Although he described the presumed "surplus land" as a fenced storage yard at the rear of the parcel that has limited access and exposure, he failed to explain how this justifies the separate valuation for the surplus land and the rest of the parcel. A definition of "surplus land" on page 9 of his appraisal does not provide a basis for why this Board should

³ As noted earlier the parties agreed that this matter would proceed on previously submitted evidence, as such there was no testimony from the appraiser to bolster or explain, among several other things, his decision to designate 72,414 square feet of the site area as "surplus land".

consider any portion of this parcel as “surplus land”. The definition, as cited by the appraiser, states that surplus land: “is not currently needed to support the existing use **but cannot** be separated from the property and sold off for another use. Surplus land does not have an independent highest and best use and may or may not contribute value to the improved parcel. *{The Dictionary of Real Estate Appraisal 6 Edition, Chicago 2015, pages 227-228}*. The Board finds no basis for which this Board can or should consider a separate analysis of a large section of this class C-3 zoned parcel of land.

Furthermore, as to the value conclusion contained within the appellant’s appraisal report for the surplus land, the Board notes the appraisal relied on a January 1, 2020, valuation date. Two of the comparable sales properties presented in the appraisal to determine the subject’s market value for the “surplus land” sold in 2017. These sales comparable properties were given little weight because their sales occurred in 2017 and thus too remote in time from the lien date of January 1, 2020, assessment date of this subject, to be indicative of market value of the “surplus land” for the lien year in question.

Since the level of assessment for the entire class C-type subject is 25% the total assessment amount for the subject would be \$168,750 based on the final total amount provided in the appraisal. However, the board finds the evidence, as presented, unreliable. As such the Board gives no weight to the value conclusion contained within the appellant’s appraisal report for both the improvement, with partial site, and the “surplus land”.

While the board of review failed to submit evidence supporting the contention of a correct assessment, the appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. The appellant failed to meet this burden. While this Board gives some weight to the appraisal it finds the appraisal flawed in several respects. Overall, this Board finds the appraisal lacked sufficient reliability and supporting evidence to establish the assessment warrants a reduction. After weighing the evidence submitted by the appellant, and considering its reliability, the Board finds a reduction in the subject's assessment *is not* justified.

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: _____

May 20, 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

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