



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

APPELLANT: K & M Custom Builders, LLC  
DOCKET NO.: 09-33388.001-R-1 through 09-33388.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are K & M Custom Builders, LLC, the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
09-33388.001-R-1	27-21-402-021-0000	8,381	10,057	\$18,438
09-33388.002-R-1	27-21-402-022-0000	45,345	0	\$45,345
09-33388.003-R-1	27-21-402-023-0000	39,779	0	\$39,779
09-33388.004-R-1	27-21-402-026-0000	22,255	0	\$22,255

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 2009 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 161,220 square foot of vacant land, consisting of four parcels. The property is located in Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity land comparables. The appellant's attorney also submitted a very poor quality copy of two aerial maps marked with handwritten numbers, indicating the four parcels that are part of this property. One map is marked as showing the parcels in 2005 and the other is marked as being "current" visual representation of the property. Demolition permits dated from November to December 2006 for three of the four parcels was included, a copy of a building permit dated November 2006, and a copy of a building permit dated January 28, 2007 was also submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,438. According to the board of review's evidence, the subject property has an improvement assessment of \$10,057 or \$3.88 per square feet of living area. In support of its contention of the correct assessment the board of review submitted a supplemental brief to its notes on appeal describing the appellant's board of review appeal and stating that the appellant has failed to provide recent photographs to ascertain the use of the subject property.

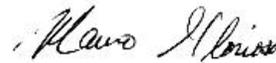
#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to provide evidence showing that the parcel in this appeal is vacant land. The poor quality copy of two aerial maps may be an accurate representation of the property but it is uncertain. Further, the comparables submitted as comparable to the subject are class 5-97 parcels while the other parcels attached to this property are classified as 1-00 and the subject is classified as a 2-04. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: December 18, 2015



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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 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 the subsequent year 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.

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.