

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis Claussen
DOCKET NO.: 03-27433.001-R-1
PARCEL NO.: 14-32-423-034-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Dennis Claussen, the appellant, by attorney Louis Capozzoli, of Des Plaines, and the Cook County Board of Review (board).

The subject property consists of a vacant lot containing 2,400 square feet and fronting on Clybourn Avenue and contiguous to eight other lots under one ownership. The subject is located in North Township, Cook County. The above Docket was heard in conjunction with Docket Nos. 03-27427-R-1 through 03-27435-R-1.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered nine suggested comparable properties located within a quarter mile of the subject. These properties consist of vacant and improved lots ranging in size from 2,400 to 2,825 square feet. The market value of the suggested lots ranges from \$61,342 to \$68,474 or from \$24.00 to \$25.56 per square foot of land. The subject is located on the 1700 block of Clybourn Avenue. Six of the appellant's comparables are located on the 1600, 1700, and 1800 blocks of Clybourn Avenue. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,739 that converts to a market value of \$153,359 or \$63.90 per square foot was disclosed. In support of the subject's assessment, the board offered four suggested local sales of vacant lots. The lots ranged in size from 2,300 to 2,789 square feet of land. The sales occurred between September of 2000 and March of 2004 for prices ranging from \$235,000 to \$410,000 or from \$87.04 to \$147.01 per square foot. The board offered no analysis of the sales data. Based on

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Based on the facts and exhibits presented, 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: \$14,300
IMPR.: \$ -0-
TOTAL: \$14,300

Subject only to the State multiplier as applicable.

PTAB/TMcG.

this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's nine comparables, especially comparables #1 through #4 and #6 and #7, are very similar to the subject with some differences in use. These nine properties have market values ranging from \$24.00 to \$25.56 per square foot of land. The subject's market value per square foot of \$63.90 is above the range established by these properties. The PTAB finds the board's sales evidence carries little weight in an equity appeal and because the board offered no analysis of the sales data containing a conclusion of value. After considering the small differences in the appellant's suggested comparables when compared to the subject property, the PTAB finds the evidence submitted into the record is sufficient to result in a change in the subject's assessment.

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.



Chairman



Member



Member

Member

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: October 26, 2007



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.