

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: J. Harrison
DOCKET NO.: 03-30637.001-C-1 through 03-30637.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are J. Harrison, the appellant, by attorney Edward P. Larkin of Park Ridge, Illinois, and the Cook County Board of Review.

The subject property, consisting of five permanent index numbers, consists of a total of 122,108 square feet of land. Three of the five parcels include improvements, but the appellant seeks no change in those improvement assessments. Only two land assessments are in dispute in this appeal. The subject property is located in Chicago, West Chicago Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that for two of the five appealed parcels, namely 16-24-24-220-020-0000 (hereinafter "020") and 16-24-220-021-0000 (hereinafter "021"), the subject property's land was being inequitably assessed. Parcel 020 consists of 8,217 square feet of land area and Parcel 021 consists of 13,695 square feet of land area. Appellant contends that the current total land assessments of these parcels, \$7,230 and \$12,051, respectively, result in "a land unit price of \$4.00 per square foot of land." However, having performed the arithmetic calculation for parcels 020 and 021, the Property Tax Appeal Board finds based on the

(Continued on Next Page)

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:

Docket No.	Parcel No.	Land	Impr.	Total
03-30637.001-C-1	16-24-220-015-0000	301	0	301
03-30637.002-C-1	16-24-220-018-0000	21,597	0	21,597
03-30637.003-C-1	16-24-220-019-0000	5,654	1,260	6,914
03-30637.004-C-1	16-24-220-020-0000	2,259	1,210	3,469
03-30637.005-C-1	16-24-220-021-0000	3,765	1,914	5,679

Subject only to the State multiplier as applicable.

record evidence that these parcels actually have land assessments of \$0.88 per square foot of land area.

In support of appellant's inequity argument, the appellant provided minimal data on fifteen suggested comparables by presenting web-site printouts from the Cook County Assessor's Office setting forth the property index number, address, class, neighborhood code, size, 2003 land assessment, 2003 improvement assessment, and 2003 total assessment of each comparable.

The comparable land sizes presented by appellant ranged from 175 to 29,057 square feet of land area. Each comparable had the same neighborhood code assigned by the assessor's office as the subject property of "091." The two subject parcels for which the land assessment has been disputed were further classified as 1-90. One of the appellant's parcels made part of this appeal, but not disputed as to its assessment, was also classified as 1-90; the other two parcels owned by appellant and made part of this appeal were classified as 1-00. Of the twelve remaining suggested comparable properties, seven were classified as 5-93 and the remainder was classified as 5-90, 2-11, 1-00 or 5-17.

Appellant contends the suggested comparables had land assessments ranging from \$1.18 to \$1.25 per square foot. Examination of the data submitted, however, reveals that twelve of the comparables had total land assessments ranging from \$82 to \$13,075 or from \$0.20 to \$0.47 per square foot of land area. Additionally, appellant's data for the three parcel numbers not in dispute in this matter revealed that the parcels ranged in size from 1,098 to 78,538 square feet of land, and while the appellant contends these lands have been assessed at \$1.25 per square foot of land area, the Property Tax Appeal Board finds upon performing the mathematical calculation that these parcels actually have land assessments of \$0.27 and \$0.28, rounded, per square foot.

The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's land assessments for Parcel 020 of \$7,230 and for Parcel 021 of \$12,051 were disclosed. Based on this evidence, appellant argued that the land assessments of parcels 020 and 021 should be reduced from \$4.00 per square foot to \$1.25 per square foot. As noted above, however, the appellant's land square foot assessment calculations were in error. In this matter, the appellant has requested the subject's land assessment for Parcels 020 and 021 be reduced to \$2,259 and \$3,765, respectively, or \$0.275 per square foot of land area, which

would be a rate of land assessment similar to the per square foot land assessments of the appellant's other three parcels made part of this appeal, but not disputed by the appellant.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's land assessment for Parcels 020 and 021.

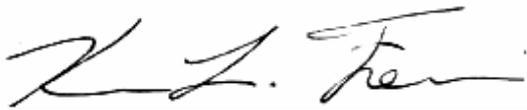
The appellant argued assessment inequity in the subject's land assessment for parcels 020 and 021. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property 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 Board finds a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's land assessment was submitted by the appellant. The appellant provided nominal data on fifteen comparables, three of which were also owned by the appellant. The appellant's other parcels were assessed at \$.027 and \$0.28, rounded, per square foot of land rather than the land assessment of \$0.88 per square foot for parcels 020 and 021. The fifteen comparable parcels presented by the appellant ranged in size from 175 to 78,538 square feet of land area and had land assessments ranging from \$82 to \$21,597 or from \$0.20 to \$0.47 per square foot of land area. The appellant's evidence disclosed the subject parcels had land assessments of \$7,230 and \$12,051 or \$0.88 per square foot of land area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuations of the subject property's land assessments for parcels 020 and 021 are 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.



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: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

Docket No. 03-30637.001-C-1 through 03-30637.005-C-1

"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.