



**Final Administrative Decision of the
State of Illinois
PROPERTY TAX APPEAL BOARD**

APPELLANT: Svigos West Cermak Road
DOCKET NO.: 04-20055.001-R-1
PARCEL NO.: 16-21-307-037-0000

The parties of record before the Property Tax Appeal Board are Svigos West Cermak Road, the appellant(s), by attorney Brian P. Liston and attorney Sofia Sianis, of the Law Offices of Liston & Tsantilis, P.C.; and the Cook County Board of Review.

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: \$ 52,615
IMPR.: \$ 2,299
TOTAL: \$ 54,914

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 43,680 square feet of vacant land with minor improvements.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties consisting of vacant land parcels with minor improvements. They range in size from 8,764 to 34,238 square feet of land. The attached printouts obtained from the Cook County Assessor's website reflect that each comparable is located in Cicero Township, as is the subject property. Further, the printouts indicate that each property contains a commercial parcel with minor improvements which do not add value, as is also noted on the subject's printout. The comparables have land assessments ranging from \$13,039 to \$26,363, or from \$0.77 to

\$1.49 per square foot of area. The subject's land assessment is \$93,405 or \$2.14 per square foot of living area.

At hearing, the appellant's attorney indicated that the subject property suffered from environmental contamination, which was eventually eliminated in 2005. She verbally confirmed that on the assessment date at issue, January 1, 2004, the subject was a vacant parcel with a fence along the perimeter. As to the comparables, she indicated that property #1 was a commercial, vacant lot, which in either 2005 or 2006 was obtained by the Town of Cicero via an eminent domain action. She had no personal knowledge of any environmental contamination on the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented a cover memorandum as well as CoStar Comps service printouts for six properties. These properties sold in an unadjusted range from \$10.03 to \$21.05 per square foot. In addition, the printouts reflect the statement that the information therein was obtained from sources deemed reliable, but not guaranteed, without further explanation. As to the details regarding these sales, the board of review's representative testified that he had no personal knowledge of the details of each sales transaction; that he had no personal knowledge of how vacant land was assessed in Cook County; and that he did not confirm or verify the printouts' data.

At hearing, the board of review's representative presented an aerial photograph of the appellant's comparable #1 identified for the record as BOR Hearing Exhibit #1. This photograph clearly depicts an undeveloped and vacant land parcel partially surrounded by similarly vacant land. However, the photograph does depict a quarter circle parcel with an above-grade railroad trestle running through the lower, right-hand corner of that parcel. The appellant's attorney pointed out that the Home Depot across the street in this photograph also has this above-grade railroad trestle spanning a portion of that parcel. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review failed to address the equity argument raised in this appeal. Further, she questioned the arm's length nature of these sales as well as noting that the board of review's properties are not located within the subject's township. She indicated that she verified the printouts' data with the recorder of deeds office. Her research as well as a full reading of the printouts indicated that: sale #1 was a property not on the market and was improved with a concrete paved lot used to construct a strip mall, while located outside of the subject's township; sale #2 contained a concrete paved lot to build a gas station thereon; sale #3 contained a concrete paved lot with a building under construction to be used as a CVS store, wherein the seller of this parcel was a government entity; sale #4 contained a finished

lot with a building used as a restaurant; sale #5 was a previously developed lot purchased to build a gas station, with this sale included as a part of a real estate auction; and sale #6 was a lot purchased to construct a gas station, while sited outside of the subject's township.

In summary, the appellant's attorney argued that the board of review failed to address the equity argument raised in this appeal. Further, she questioned the arm's length nature of the sales used by the board of review.

After reviewing the evidence and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds that the equity comparables submitted by the appellant were most similar to the subject in size and current use as vacant land with minor improvements, thereon. The assessor's database sheets support this fact. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from \$0.77 to \$1.49 per square foot of land area. The subject's land assessment of \$2.14 per square foot of area is above this range.

The Board accorded less weight to the board of review's evidence for: it failed to address the issue raised in this appeal; it included sale properties outside of the subject's township; it included sales that were questionable and containing unverified data; and lastly, it relied on the unadjusted sale price per square foot of these questionable sales.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is not equitable and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 28, 2009

Allen Castrovillari

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.