

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mats Carenback
DOCKET NO.: 04-20814.001-R-1
PARCEL NO.: 01-13-402-035

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Mats Carenback, the appellant, by Attorney Gary H. Smith in Chicago; and the Cook County Board of Review.

The subject property consists of a 39,797 square foot parcel of unimproved, vacant land located in Inverness. At hearing, the appellant's attorney argued that there was unequal treatment in the assessment process of this vacant land in comparison to residential land as the basis of this appeal.

The appellant's pleadings included a brief as well as data, descriptions and a map of nine suggested comparables located within the subject's immediate neighborhood. The appellant also submitted a black and white photograph of the subject property depicting vacant land. The appellant's brief stated that a comparison of vacant land located in the area reflected land assessments at \$4.50 per square foot similar to the subject's land. The statement was further supported with data reflecting the same assessment per square foot accorded to the subject's adjacent, vacant parcel. Whereas a second comparison of neighboring land comprising eight properties around the subject, reflected land assessments of \$1.75 per square foot for residential land. However, the brief as well as the data and descriptions including property characteristic printouts from the assessor's database indicate that these eight properties are a different class of property, residential, and are improved with single-family dwellings, unlike the subject property.

At hearing, the appellant's attorney argued that land should be assessed at an equal value despite its usage. On the basis of this comparison, the appellant's attorney requested an assessment reduction to reflect a \$1.75 per square foot assessment.

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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:

LAND:	\$	39,398
IMPR.:	\$	0
TOTAL:	\$	39,398

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting a land assessment of \$39,398 or \$4.50 per square foot. The board of review also submitted a memorandum and copies of CoStar comparable printouts for five suggested comparables. The memorandum asserted that the subject contained a market value of \$246,238 or \$6.25 per square foot of land without further explanation. The printouts reflect land sales in an unadjusted range from \$5.50 to \$11.38 per square foot. The printouts further stated that information reflected thereon was obtained from sources deemed reliable, but not guaranteed. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board's representative testified that the assessor's office determines that any land without an improvement thereon is characterized as vacant land. Further, he stated that he had no personal knowledge of which methodology was used in determining the land assessment of the properties in the subject's subdivision or reflected on the appellant's map. However, he did indicate that the non-improved land parcels are assessed at \$4.50 per square foot of land, while the improved parcels are assessed at \$1.75 per square foot of land. Moreover, as to the board's suggested properties, he testified that no adjustments were made to the raw assessment data and that the properties did not appear to be located within the subject's subdivision. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony 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 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. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In totality, the appellant submitted assessment data and argument regarding the subject's vacant land assessment which currently stands at \$4.50 per square foot. In contrast, the appellant's brief disclosed that similarly classified and sited vacant land was similarly assessed in comparison to the subject, while differently classified, residential land was all assessed at \$1.75 per square foot of land. The appellant further argued that

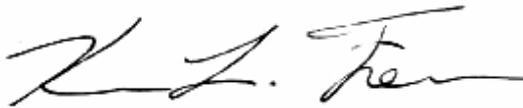
land is land and should be equally assessed despite the assessor's classification of the land and its usage. The PTAB finds this argument unpersuasive and that the appellant failed to demonstrate by clear and convincing evidence that land should be assessed equally despite any county classification of the land's particular usage.

On the basis of the evidence submitted, the PTAB finds that the evidence has not demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's land assessment is not 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.



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: May 30, 2008



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.