

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Geril Zern  
DOCKET NO.: 04-24551.001-C-1  
PARCEL NO.: 09-15-100-034-0000

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

The subject property consists of a 38-year-old, 16-unit, apartment building classified as a 3-97. The subject is situated on 56,677 square feet of land and located in Maine Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the land as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject and located on the same street and within two blocks of the subject. Based on the appellant's documents, the six suggested comparables consist of class 1-00 (vacant land) or class 2-41 (vacant land under common ownership with adjoining residence) parcels that range in size from 3,049 to 285,754 square feet with land assessments reflecting unit prices ranging from \$0.25 to \$0.75 per square foot. The subject parcel contains 56,677 square feet of land and is assessed at \$81,047 reflecting a unit price of \$5.50 per square foot.

The appellant's evidence disclosed that the subject is located within a federal flood plain and argued that the subject's unit price of \$5.50 is excessive and should be reduced to a unit price of \$0.25 consistent with the appellant's comparables as well as the subject's flood plain location.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$199,027. The board of review also submitted a memorandum from the county assessor's office indicating the following: that the appellant's

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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: \$ 81,047  
IMPR.: \$ 117,980  
TOTAL: \$ 199,027

Subject only to the State multiplier as applicable.

comparable one is priced at \$0.75 per square foot because it is a retention pond per the 2006 tax map; the appellant's comparables two and four are priced at \$0.25 per square foot based on being back lots; comparable five is priced at \$0.75 per square foot for conversion to 2-41; and the appellant's comparables three and six were also priced as 2-41's. Based on this analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a two-page letter claiming that the appeal was based on lack of uniformity and argued the following: the appellant's comparable one is a man made lake for commercial purposes, the appellant's comparable four is not a back lot, the appellant's comparable two located next door to the subject is assessed at \$0.25 per square foot, the appellant's comparable three is not classified as a 2-41 and located on Golf Road; and the appellant's comparable six, although classified as a 2-41, has no adjoining residence.

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 appellant's argument was unequal treatment in the assessment process. 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 evidence, the Board finds the appellant has not overcome this burden.

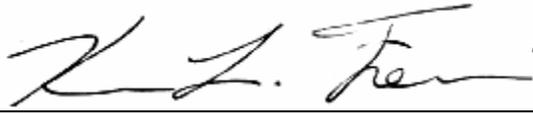
The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the land as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The Board finds the six suggested comparables consist of class 1-00 (vacant land) or class 2-41 (vacant land under common ownership with adjoining residence) and do not appear to be build-able lots. Also, four of the appellant's suggested comparables differ significantly from the subject in size. In addition, the appellant failed to provide the zoning or permitted use associated with his comparables. Moreover, the subject is improved with a 16-unit apartment building, whereas, none of the suggested comparables have similar type improvements. Finally, the appellant failed to show that flood plain parcels are assessed lower than the subject. After considering the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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

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 5, 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.