

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Helen Roskie
DOCKET NO.: 04-27812.001-I-1 & 04-27812.002-I-1
PARCEL NO.: 08-26-400-006-0000 & 08-26-401-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Helen Roskie, the appellant, by attorney Edward Larkin of Larkin and Larkin of Park Ridge and the Cook County Board of Review (board).

The subject property consists of two parcels containing a total of 116,153 square feet of land. Parcel -006 is improved with a major class 5-93 building with 5-80 minor improvements such as 30,000 square feet of black top used for parking purposes and some crushed stone. Parcel -006 is assessed with a split code resulting in 20,988 square feet of land factored at 22%. Parcel-015 is adjacent to and part of the appellant's single holding improved with some 6,300 square feet of crushed stone classified 5-80. Parcel -015 is valued by the Assessor at \$3.00 per square foot while parcel -006 is valued at \$4.50 per square foot.

The appellant, through counsel, appeared before the PTAB and contends unequal treatment in the assessment process as the basis of the appeal. The appellant argued parcel -015 is an interior lot with no access to Higgins Road. The appellant also argued that parcel -006 was granted a split code by the Assessor because part of the land is vacant whereas parcel -015 is not in use by the appellant and was not granted a split code by the Assessor. The record indicated the -015 parcel contains 11,217 square feet of land but only 6,300 square feet is improved with 5-80, crushed stone. Based on this evidence the appellant requested a reduced land assessment for both parcels.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment \$155,341 which reflects a 51.8% decrease from the Assessor's triennial assessment of \$235,808. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered buff cards for both parcels describing both parcels and their improvements. The board also supplied an aerial photo of the subject dated 2005. The board argued the

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-27812.001-I-1	08-26-400-006	\$141,096	\$3,271	\$144,367
04-27812.002-I-1	08-26-401-015	\$ 10,902	\$ 72	\$ 10,974

Subject only to the State multiplier as applicable.

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land and improvements are correctly assessed and the board of review assessments revised for 2004 are fair and equitable. Based on this evidence the board requested confirmation of the subject's current assessment.

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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

As to a market value appeal of the subject's land value, the PTAB finds the appellant submitted no evidence of market value to effect a change in the subject's land value.

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 failed to overcome this burden.

As to an equity appeal of the subject's land and improvement assessments, the PTAB finds substantial decreases in both the land and improvement assessments. The appellant has offered no detailed basis or breakdown for the board's revised assessments.

The PTAB finds the appellant's argument of same ownership parcels separated by tax numbers without merit. Both are parts of the whole. The PTAB finds the appellant's argument for further relief in the land value/assessment due to lack of use without merit. The present use of the land is the appellant's choice. The aerial photo discloses a very active commercial/industrial area use.

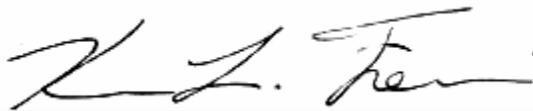
The PTAB finds the appellant's arguments and evidence are insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the PTAB finds that the appellant has adequately demonstrated that the subject property was not overvalued or inequitably assessed and that a reduction in the subject's assessment is not necessary.

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 10, 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.