

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eric Rodrigue
DOCKET NO.: 05-21539.001-C-1
PARCEL NO.: 20-09-308-046-0000

The parties of record before the Property Tax Appeal Board are Eric Rodrigue, the appellant; and the Cook County Board of Review.

The subject property consists of a vacant parcel containing 4,053 square feet of land. The subject is located in Lake Township, Cook County. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant appeared before the PTAB and submitted assessment data and descriptions on three vacant parcels of land as comparables to the subject. The properties contain 3,125, 2,829 and 3,125 square feet of land and are located within a block of the subject. The comparables are valued at market values of \$1.60, \$1.41 and \$1.60 per square foot, or assessed val respectively. The appellant testified the subject was obtained in a scavenger sale in January 2004. The appellant also disclosed that comparable one is adjacent to the subject. The comparables are improved with class 2-12 mixed use improvements. On the basis of this analysis, the appellant requested an assessment for the subject of \$2,000 assessed.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment of \$7,950 or \$1.96 per square foot which translates to a market value of \$36,136 or \$8.92 per square foot was presented. The board described the subject as containing 4,825 square feet. In addition, assessment data and descriptions on 11 suggested commercial properties similar to the subject in most respects were presented. The properties range in size from 3,000 to 6,250 square feet of land and had market values of between \$8.00 and \$8.06 per square foot. The board compared these properties against the subject described as containing 4,053 square feet. In addition, the board submitted

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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: \$1,418
IMPR.: \$ -0-
TOTAL: \$1,418

Subject only to the State multiplier as applicable.

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five sales of vacant commercial land. The sales occurred between August 2004 and October 2005 for prices ranging between \$75,000 and \$129,000 or from \$8.34 to \$22.83 per square foot. The parcels ranged in size from 2,712 to 8,992 square foot. The board compared these properties against the subject described as containing 4,053 square feet. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the PTAB 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. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables are the comparables more similar to the subject but with some differences in lot size to be considered. These properties have land market values of \$1.41 and \$1.60 per square foot which factored at 22% results in an assessment of \$0.35 and \$0.26 per square foot of land. The subject's per square foot market value of \$8.92 per square foot or assessment of \$1.96 per square foot is well above this range of properties. The PTAB gives less weight to the board's equity comparables because the board considered the subject as containing 4,825 or 4,052 square feet of land. After considering the differences in suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's current assessment.

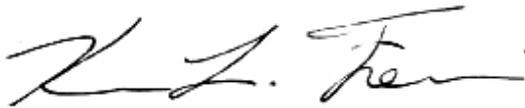
The PTAB gives little weight to the board's sales evidence because it lacks analysis and a supported conclusion of value. Also, the appellant's appeal is based on inequity not sales comparison. Finally, the PTAB finds four of the five sales are beyond the assessment date.

For the foregoing reasons, the Board finds that the appellant has proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is incorrect and a reduction 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.



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

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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.