

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Emilio Virgilio
DOCKET NO.: 05-21831.001-R-1
PARCEL NO.: 03-21-304-012-0000

The parties of record before the Property Tax Appeal Board are Emilio Virgilio, the appellant, and the Cook County Board of Review.

The subject property consists of a lot, 03-21-304-012-0000 adjacent to and under the same ownership as a residentially improved lot, 03-21-304-013-0000. Cook County Ordinance grants a residential level of assessment of 16% to lots adjoining to or contiguous to a residence both of which are under common ownership. The subject contains 54,102 square feet of land and is located in Wheeling Township, Cook County. The residentially improved lot 03-21-304-013-0000 contains 45,215 square feet.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted four unimproved lots located within one mile of the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables range in size from 20,000 to 28,619 square feet with land assessments ranging from \$5,600 to \$8,013 or a unit value of \$1.75 per square foot. The subject parcel contains 54,102 square feet with a land assessment of \$36,789 or a unit value of \$4.25 per square foot.

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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:	\$ 36,789
IMPR.:	\$ 0
TOTAL:	\$ 36,789

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

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At hearing, the appellant argued that the appellant's comparables are located within one mile of the subject and are classified as vacant land, under common ownership with the adjacent residence. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$36,789. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three parcels located on the same block and contiguous to the subject property. The board's comparable one consists of the residentially improved lot 03-21-304-013-0000, associated with the subject property. The board's comparable two is also an improved parcel and comparable three consists of vacant land, under common ownership with an adjacent residence. The three parcels range in size from 16,335 to 45,215 square feet with land assessments ranging from \$11,107 to \$30,746 or a unit value of \$4.25 per square foot. The subject's assessment of \$36,789 is also based on a unit value of \$4.25 per square foot.

At hearing, the board's representative stated that the board of review's comparables are located on the same block and contiguous to the subject. He also stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review 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 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 assessment data, the Board finds the appellant has not overcome this burden.

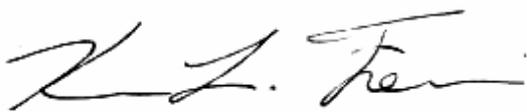
The appellant argued that the subject was inequitably assessed; the Property Tax Appeal Board finds the evidence in the record fails to support this contention. The Board finds the three comparables submitted by the board of review to be the most similar properties to the subject in location. They range in size from 16,335 to 45,215 square feet with land assessments ranging from \$11,107 to \$30,746 with a unit value of \$4.25 per square foot. The subject parcel contains 54,102 square feet with a land assessment of \$36,789 or a unit value of \$4.25 per square foot indicating the subject is treated equitably when compared to

similar properties. The appellant's comparables are accorded less weight because they differ from the subject in location. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject parcel 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: October 26, 2007



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.