



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: J. Harrison
DOCKET NO.: 05-22992.001-R-1
PARCEL NO.: 28-34-100-002-0000

The parties of record before the Property Tax Appeal Board are J. Harrison, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; and the Cook County Board of Review.

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: \$ 12,911
IMPR.: \$ 0
TOTAL: \$ 12,911

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 29,342 square foot parcel of vacant land, or class 1-00 property, located in Bremen Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted assessment information on 29 suggested comparable properties located within the same Sidwell Block as the subject. The appellant also submitted a three-page brief, 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. The 29 comparables submitted by the appellant consist of improved residential parcels ranging in size from 10,092 to 13,052 square feet with land assessments ranging from \$3,240 to \$3,746 reflecting unit values of \$2.00 per square foot.

The subject's assessment is \$22,012 which reflects a unit value of \$3.40 per square foot.

At the hearing, the appellant's attorney argued that the 29 comparables provided by the appellant are located within the same Sidwell Block as the subject and assessed at a unit value of \$2.00 per square foot. The appellant's attorney argued that the subject was also entitled to a unit value of \$2.00 per square foot. Based on this evidence, 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 \$22,012. The board of review also submitted a two-page memorandum from the county assessor's office which disclosed that the subject's 2005 assessed value of \$22,012 yielded a market value of \$100,054 or \$3.40 per square foot. The memorandum indicated that the appellant's comparables are all improved residential parcels, whereas the subject is a vacant commercial site. The memorandum indicated that the appellant's comparables are classified differently than the subject and therefore, are not similar to the subject. 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 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. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds the appellant's comparables are very similar to the subject in location. These properties have land values of \$2.00 per square foot. The subject's per square foot land value of \$3.40 falls above this range of properties. Although the board's two-page memorandum states the subject is a vacant commercial site, the board of review did not provide any evidence of zoning. Therefore, after considering the similarities in the appellant's suggested comparables when compared to the subject, the Board finds the evidence submitted is sufficient to cause a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

Allen Castrovillari

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.