

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Sulkin
DOCKET NO.: 05-23603.001-C-1
PARCEL NO.: 04-36-100-051-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mark Sulkin, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review (board).

The subject property consists of an 11,985 square foot parcel of vacant land, or class 1-00 property, located in Northfield Township, Cook County.

The appellant, through counsel, appeared before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted assessment information and descriptive data on three suggested comparable properties located on the same street and block as the subject. The appellant also submitted a one-page brief, property printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. The three suggested comparables consist of improved residential lots that range in size from 15,714 to 19,722 square feet with land assessments ranging from \$10,685 to \$13,410 or \$0.68 per square foot. The subject's assessment is \$44,164 or \$3.68 per square foot.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject and should be considered as such by the PTAB. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$44,164. The board of review also submitted a memorandum from the county assessor's office which disclosed that the subject's 2005 assessed value of \$44,164 yielded a market value of \$200,745 or \$16.75 per square foot. As evidence, the board disclosed that

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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: \$ 11,206
IMPR.: \$ 0
TOTAL: \$ 11,206

Subject only to the State multiplier as applicable.

according to the Cook County Recorder of Deeds, the appellant purchased the subject property for \$440,000 on June 6, 2003 which breaks down to a unit sale price of \$36.71 per square foot.

At hearing, the board's representative 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 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 PTAB finds the appellant's comparables are very similar to the subject in size and location and have land assessments of \$0.68 per square foot. The subject's per square foot assessment of \$3.68 falls well above this range. After considering the similarities in the appellant's comparables when compared to the subject, the PTAB finds the evidence submitted is sufficient to cause a change in the subject's assessment. The PTAB further finds the board of review failed to address the appellant's inequity argument.

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.



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 31, 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.