

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Janet C. Hynes
DOCKET NO.: 05-24265.001-R-1 and 05-24265.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Janet C. Hynes, the appellant, and the Cook County Board of Review.

The subject property consists of two lots, 03-16-200-045 (045) and 03-16-200-071 (071) adjacent to and under the same ownership as a residentially improved lot, 03-16-200-047 (047). 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 two subject parcels contain a total of 29,467 square feet of land, or 21,608 and 7,859 square feet respectively, and are located in Wheeling Township, Cook County. The improved parcel is not the subject of this appeal.

The appellant, Janet C. Hynes, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a land plat, photographs and listing sheets for the subject and the three suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested land comparables range in size from 10,400 to 36,721 square feet with land assessments ranging from \$8,320 to \$29,376 or \$0.80 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:

Table with 5 columns: Docket No., Parcel No., Land, Imprv., Total. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

PTAB/rfd5657

At hearing, the appellant argued that the subject parcels contain only an amenity value but are assessed as build able lots. The appellant provided a copy of a letter from the Development Planner of the Village of Arlington Heights disclosing that subject parcels 03-16-200-045 and 03-16-200-071 are not build able lots because neither has street frontage. 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" wherein the subject's final combined assessment of \$24,427 or \$0.80 per square foot of land was disclosed. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested land comparables are located within the same survey block as the subject and range in size from 13,000 to 36,721 square feet with land assessments ranging from \$10,400 to \$29,376 or \$0.80 per square foot. The appellant's comparable one and the board of review's comparable four are the same property. 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.

Both parties presented assessment data on a total of six equity comparables. These six properties are similar to the subject in location and have land assessments ranging from \$8,320 to \$29,376 or \$0.80 per square foot. The subject's total combined land assessment of \$24,427 or \$0.80 per square foot indicates the subject parcels are treated equitably when compared to similar properties. Therefore, the Board finds the appellant's amenity argument unpersuasive. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the

subject parcels were 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

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 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.