

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Wilson
DOCKET NO.: 05-24772.001-C-1 through 05-24772.005-C-1
PARCEL NO.: See below.

The parties of record before the Property Tax Appeal Board are John Wilson, the appellant, by attorney Edward Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 23,967 square foot vacant parcel. The subject is located in West Chicago 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 offered 23 suggested comparable properties, two of which are located on same street and assessment neighborhood as the subject. The remaining parcels are located in a different assessment neighborhood than the subject. These properties consist of vacant parcels or parcels with minor undisclosed improvements. The properties range in size from 1,500 to 6,250 square feet of land area and have land assessments ranging from \$0.28 to \$1.32 per square foot of land area. The per square foot assessment are based on the assessor's property characteristic printout sheets for the 2004 tax year. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$10,781, or \$0.83 per square foot of land area, was disclosed. In support, the board of review offered a memorandum indicating that the sales of four properties suggests an unadjusted range of sales prices from \$7.16 to \$36.67 per square foot of building area, including land, and supports the current assessment. Cook County Assessor's sales sheets for the four comparables were

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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, IMPR., TOTAL. It lists five docket numbers and their corresponding assessed values for land and improvements.

Subject only to the State multiplier as applicable.

offered in support. In addition, the board of review submitted a grid analysis describing three comparables, one of which was also offered by the appellant. These three properties range in size from 3,125 to 18,750 square feet of land area and have assessments of \$1.32 per square foot of land area. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

In rebuttal, the counsel argued that the board of review's comparables are not located within the same survey block as the subject while the appellant's are located within the same survey block as the subject.

After reviewing the record 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 record, the Board finds the appellant has failed to overcome this burden.

The Property Tax Appeal Board accords the appellant's comparables three through twenty-three no weight. The Board finds that the documentation describing these properties and their respective assessments is from the 2004 tax year not the year at issue. Further, the Board finds that these properties are located in a different survey section than the subject. In addition, the Board finds that these properties differ from the subject as they are improved and the subject is unimproved.

The Property Tax Appeal Board accords the board of review's three equity comparables principal weight and finds that they are the most similar to the subject in the record. These three properties are located in close proximity to the subject and are vacant parcels like the subject. Turning to the appellant's remaining properties, the Board finds that the board of review's evidence suggests that the 2005 assessments of these properties were the same as reported by the appellant for 2004. Thus, the Board accords them equal weight to the board of review's equity comparables. The Board finds that the board's three comparables and the appellant's one comparable have assessments of \$1.32 per square foot of land area. The Board finds that the subject has an overall land assessment of \$0.83 per square foot of land area below the range established by the board of review's comparables. Therefore, the Board finds that no reduction of the subject's land assessment 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.



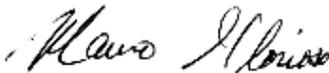
Chairman



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: June 19, 2009



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.