



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

APPELLANT: Michael Sahli
DOCKET NO.: 05-27043.001-R-1 through 05-27043.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Sahli, the appellant, by attorney Joel R. Monarch of Chicago, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-27043.001-R-1	06-36-305-007-0000	938	0	\$938
05-27043.002-R-1	06-36-305-010-0000	1,455	0	\$1,455

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two vacant unimproved parcels of forestland totaling 21,756 square feet of land area with no water, sewer or electricity. Parcel 06-36-305-007-0000 contains 8,526 square feet of land area and Parcel 06-36-305-010-0000 contains 13,230 square feet of land area. The parcels are located in unincorporated Hanover Township, Cook County, Illinois.

The appellant in this appeal submitted documentation to demonstrate that the subject property was being inequitably assessed. The appellant provided data in a grid analysis on three comparable vacant parcels located within two blocks of the subject properties along with a brief further outlining the basis of the appeal. Appellant contended that the subject

parcels had land assessments of \$1.27 and \$0.99 per square foot of land area, respectively, whereas three comparable parcels received 2005 assessment reductions to \$0.11 per square foot of land area which at the 22% assessment level for vacant land reflected an estimated fair market value of \$0.50 per square foot of land area as compared to the subject parcels' estimated market values of \$5.75 and \$4.50 per square foot of land area, respectively.

The three comparables range in size from 16,320 to 17,580 square feet of land area and had 2005 land assessments after appeal ranging from \$1,795 to \$1,933 or \$0.11 per square foot of land area. Based on this evidence the appellant requested a reduction of the subject parcels' land assessments to \$0.11 per square foot of land area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided detailed data on three comparables located in close proximity to the subject parcels. The appellant's evidence disclosed the subject had an estimated fair market value of \$5.75 and \$4.50 per square foot of land area, respectively, at the 22% level of assessment for vacant land under the Cook County Classification Ordinance which is above the estimated fair market value of the three comparables presented of \$0.50 per square foot of land area.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject's land is justified.

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.



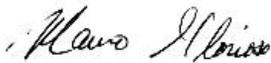
Chairman



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: December 23, 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.