



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

APPELLANT: Sheila Malec  
DOCKET NO.: 05-28036.001-R-1  
PARCEL NO.: 01-23-402-009-0000

The parties of record before the Property Tax Appeal Board are Sheila Malec, the appellant(s); 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:** \$ 5,840  
**IMPR.:** \$ 0  
**TOTAL:** \$ 5,840

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 106,199 square foot parcel of vacant land, or class 1-00 property, located in Barrington Township, Cook County.

The appellant, Sheila Malec, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted descriptive information on three, class 1-00 vacant parcels, located within the subject's neighborhood. The three parcels range in size from 57,194 to 106,330 square feet and sold from September 1999 to December 2002 for prices ranging from \$262,000 to \$442,500. The appellant argued that the subject's assessment in relation to its market price was 23.4% compared to the three suggested comparables which range from 12.8% to 15.6%. The appellant argued that the market price of the three comparables is higher than the market price of the subject parcel but that they are assessed at a smaller percentage of assessed value to market

value. The appellant's evidence disclosed that the subject was purchased in January 2002 for \$150,000. In addition, a two-page brief, a copy of a Warranty Deed in Trust, a letter from the Village of South Barrington, copies of FIRM Flood Insurance Rate Maps and photographs of the subject property were provided.

At the hearing, the appellant argued that the subject has serious water problems due to its location in a 100-year flood plain as well as wetlands on the property. The appellant testified that in 2007 and 2008 the subject was assessed as 100% wetlands by the board of review and provided copies of both decisions reflecting an assessment of \$5,840 for the subject. The appellant also provided documentation from the Assessor's office confirming the \$5,840 assessed valuation for the subject for 2007 and 2008. Several photographs illustrating the severe flooding problem associated with the subject parcel were provided. In addition, the appellant submitted a letter from the Department of the Army, the Chicago District Corps of Engineers, which describes the land as follows: "a majority of your site contains an isolated wetland and depressional flood storage". The letter further states that "the approximate two acre wetland has multiple drain tiles from surrounding developments entering this area". The appellant testified that this is one of the last pieces of vacant land remaining in the area and that over the years, the subdivision (Greensward) to the west of the subject has directed their water onto the subject parcel via a restrictor on their retention pond, and the culvert tied to a retention pond for the subdivision (Grey Cliffe) across the street has added to the subject's serious water problem.

The appellant argued that the subject's flooding problem has become progressively worse over the years to the point where it has become a perpetual lake and provided photographs to illustrate the problem. The appellant further argued that the land has become a worthless and unsalable piece of property. Based on the evidence submitted, the appellant requested an assessment of \$5,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$35,045. The board of review also submitted a memorandum from the county assessor's office which stated that the subject's 2005 assessed value of \$35,045 yielded a market value of \$159,295 or \$1.50 per foot of land area. The board's evidence disclosed that the subject sold in January 2002 for a price of \$150,000.

At the hearing, the board's representative indicated 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 Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.AdM.Code §1910.65(c)) After reviewing the record and considering the evidence, the Board finds the appellant has satisfied this burden.

The Board finds the appellant submitted descriptive information on three, class 1-00 vacant parcels, located within the subject's neighborhood. They range in size from 57,194 to 106,330 square feet of land and sold from September 1999 to December 2002 for prices ranging from \$262,000 to \$442,500. The appellant argued that the subject's assessment in relation to its market price was 23.4% compared to the three suggested comparables which range from 12.8% to 15.6%. The appellant's evidence disclosed that the subject was purchased in January 2002 for \$150,000. The Board finds unpersuasive the appellant's level of assessment argument. The scope of the analysis is too limited to provide a reliable conclusion. The appellant only utilized three sales with one of the sales occurring in 1999 which is six years prior to the assessment date at issue. The assessment ratio for the county as a whole must be used in determining whether a property is assessed at a substantially greater percentage of fair market value than other similar properties. Therefore, the Board finds the appellant's level of assessment analysis failed to demonstrate the subject was being assessed inequitably.

Next, the appellant argued that the subject has serious water problems due to its location in a 100-year flood plain as well as wetlands on the property. The appellant testified that in 2007 and 2008 the subject was assessed as 100% wetlands by the board of review and provided copies of both decisions reflecting an assessment of \$5,840 for the subject. The appellant also provided documentation from the Assessor's office confirming the \$5,840 assessed valuation for the subject for 2007 and 2008. In addition, the appellant submitted a letter from the Department of the Army, the Chicago District Corps of Engineers, which describes the land as follows: "a majority of your site contains an isolated wetland and depressional flood storage". The letter further states that "the approximate two acre wetland has multiple drain tiles from surrounding developments entering this area". The appellant testified that this is one of the last pieces of vacant land remaining in the area and that over the

years, the subdivision to the west of the subject (Greensward) has directed their water onto the subject's land via a restrictor on their retention pond, and the culvert tied to a retention pond to the subdivision (Grey Cliffe) across the street has added to the subject's worsening water problem.

Finally, the appellant argued that the subject's flooding problem has become progressively worse over the years to the point where it is a perpetual lake and provided photographs to illustrate this problem. The appellant further argued that the land has become a worthless and unsalable piece of property. The Board finds the appellant's arguments persuasive. The Board further finds the appellant provided convincing testimony as well as evidence that the subject's assessments were reduced by the county in both 2007 and 2008 due to severe flooding issues. In addition, the Board finds the letter from the Department of the Army, the Chicago District Corps of Engineers, supports the appellant's contention. Therefore, the Board finds that based on the appellant's testimony and evidence, the county's assessment correction for both the 2007 and 2008 assessment years as well as the letter from the Department of the Army that it is appropriate to reduce the subject's 2005 assessment to \$5,840.

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: November 25, 2009

*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.