



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

APPELLANT: B. Gunzburg/H. Wise
DOCKET NO.: 06-21069.001-C-1
PARCEL NO.: 28-33-201-006-0000

The parties of record before the Property Tax Appeal Board are B. Gunzburg/H. Wise, the appellants; and the Cook County Board of Review.

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:

**LAND: \$36,939
IMPR: \$ 0
TOTAL: \$36,939**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 83,953 square feet of vacant land zoned as a residential site.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants' pleadings include: copies of several installments of the subject's tax bills; copy of a report showing that the subject contains 12 acres; a copy of an assessor database printout reflecting that the subject contains less than two acres; copies of City of Country Club Hills zoning district maps; copies of photographs of the subject property; copies of certificates of survey relating to the subject property. The signed, certificates of survey indicate a date of May 29, 1958. The appellants also submitted data regarding the sale of two parcels, which took place in December, 2006, for a price of \$700,000. These parcels contained 391,168 square feet, which reflect a sale price of \$1.79 per square foot of land area.

At hearing, the appellant, Shirley Gunzburg, testified that she and her husband are familiar with the subject's area having lived there a considerable time. She indicated that the subject parcels were purchased in 1971 with the intent to develop the land, which was never undertaken. She stated that every attempt to sell the property has been to no avail for it suffers from lack of utilities. She described the subject's neighboring parcels are used as either a corral for a neighboring farm, while the remaining parcel is used as a commercial property to make dog food. In addition, she indicated that in 1995 the city had approached her to obtain 5,113 square feet of the subject parcels in order to widen the street. She was paid less than one dollar per foot, totaling \$5,000. Moreover, documents were submitted confirming this sale of a portion of the subject, resulting in the subject's size being diminished to 86,346 square feet or 1.9822 acres.

She also indicated that she submitted copies of several multiple listing sheets relating to properties for sale ranging in size from five to ten acres of land, wherein a tax bill is at \$630.00. However, she asserted that her two acres contain a tax bill at \$1600. Further, she asserted that her comparables are superior to the subject's parcels because those properties have access to utilities. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$36,939 was disclosed. The board of review presented a cover memorandum as well as two grid analyses. The first grid three residential, vacant land sales. These properties sold from May, 2002, through December, 2003, for prices that ranged from \$55,000 to \$175,000 or from \$1.47 to \$3.10 per square foot. The properties ranged in size from 20,132 to 118,788 square feet of land. The second grid analysis related to three equity properties. Property #3 was also represented in the board of review's sale analysis, grid #1, as property #3. The equity analysis represents three properties located in Country Club Hills, all of which are zoned for residential use. These properties range in size from 19,000 to 20,132 square feet of land area with a unit price of \$2.50 per square foot of land area. The grid also reflects that the subject contains 83,953 square feet of land area and a unit price of \$2.00 per square foot of land area.

In addition, the board of review's correspondence asserts that the sale of two land parcels referred to in the appellants' pleadings represent a site that is located in a different neighborhood in comparison to the subject.

At hearing, the board of review's representative clarified for the record that the appellants were only being assessed for 1.9822 acres of land and not a misprinted document submitted by the appellants reflecting 12 acres. He also testified that the

township's tax rate is also related to the increase in tax bills. However, based upon uniformity, he argued that the subject's assessment is fair. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reiterated her prior assertions regarding the subject's lack of viability and/or decrease in market value. She stated that neither she nor any other landowner in the subject's area has been able to sell any of the vacant parcels. She asserted that other land parcels in the subject's area contain smaller tax bills in comparison to the subject's tax bill.

After reviewing the evidence and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds that the comparables submitted by the board of review were most similar to the subject in size and current use as vacant land. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Specifically, the sale comparables had land assessments that ranged from \$1.47 to \$3.10 per square foot of land area. Further, the additional equity comparables reflect an assessment of \$2.50 per square foot of land. In comparison, the subject's land assessment of \$2.00 per square foot is within the range established by the sale comparables, while the subject's land assessment is below the land assessment of the equity comparables. Further, the Board accorded diminished weight to the appellants' evidence consisting of copies of multiple listing service pages finding these documents lacking in probative value due to the absence of actual sales to reflect a market value.

At hearing, the appellant continued to assert that certain properties in the subject's neighborhood contain a smaller tax bill than the subject; however, the Board has no jurisdiction over the tax bills of the subject or the asserted properties. The Board finds the appellant's verbal argument on this point is unpersuasive.

After considering the parties' arguments, the Board finds the subject's land assessment is equitable and that a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: February 23, 2010

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.