



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

APPELLANT: Geril Zern
DOCKET NO.: 06-23737.001-R-1
PARCEL NO.: 09-10-301-119-0000

The parties of record before the Property Tax Appeal Board are Geril Zern, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 114,333
IMPR.: \$ 0
TOTAL: \$ 114,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 109,410 square feet of vacant land abutting Lake Mary Anne in Maine Township.

The appellants' appeal is based on unequal treatment in the assessment process.

As to the subject, the appellant's brief indicated that the subject's land was part of a farm which was subsequently divided into several parcels situated adjacent to and included within Lake Mary Anne. The subject's land parcel had been improved with an 80-year old, frame house, which was demolished in 2004. The brief also indicated that a recurring argument with the county assessor's office is that 27,536 square feet of this land parcel is situated in Lake Mary Anne or is located within a federal flood plain; and therefore, argued that the land is unbuildable. As to this land area, the appellant requested a \$10,000 per acre assessment be attributed to this portion of the subject's land area. As to the remaining 81,874 square feet of land, the appellant requests that the assessment be reduced to \$1.07 per square foot, which is asserted to be consistent with 14 suggested land comparables.

In support of this argument, the appellant submitted data and assessor's database printouts on 14 suggested comparables located in the same assessment neighborhood, as is the subject property. These printouts reflect descriptive and assessment data for the 2003 and 2004 tax years. These properties range in size from 6,534 to 285,754 square feet of land area and in land assessments from \$0.25 to \$2.50 per square foot. The appellant's brief stated that eight of the land comparables are located on Golf Road, as is the subject. In addition, four properties are sited on the subject's Sidwell block and four additional properties are sited on the adjacent Sidwell block to the subject. Overall, eight properties are improved, while six properties are classified by the assessor's office as vacant land.

In addition, the appellant's pleadings included: three copies of Federal Emergency Management Agency (hereinafter FEMA) database maps of unincorporated Cook County; a copy of a parcel map from the Cook County Assessor's Office database for tax year 2005 reflecting the subject property; a copy of a Sidwell map reflecting the subject's location; two copies of a flood plain map indicating the 100-year flood boundary lines as well as the subject's location on that map; as well as a copy of the board of review's 2005 tax year decision reflecting a total assessment of \$19,015. Moreover, a copy of the Property Tax Appeal Board's decision in tax year 2004 was submitted. This decision accorded a reduction in assessment to the subject property reflecting a total assessment of \$19,015. Further, the parcel map from the Cook County Assessor's Office for tax year 2005 reflects an improvement on the subject's site.

At hearing, the appellant's attorney asserted to his personal knowledge that the subject's site is located within unincorporated Cook County as well as within a federal flood way. In addition, he stated that on page #1 of the FEMA maps reflects a blue line. He indicated that any area north of the blue line has not had a detailed study undertaken, while any area south of the blue line has undergone a detailed study of the flood plain. He stated that the subject is located north of the blue line. He also indicated that he had no specific square footage of the subject located either within the lake or within the flood plain.

Appellant's Hearing Exhibits #1 and #2 were entered into evidence without objection from the board of review's representative. Exhibit #1 is an enlarged copy of a Sidwell Map reflecting the location of the subject property partly within and without of Lake Mary Anne. Exhibit #2 is an enlarged copy of a Sidwell Map reflecting the subject's continued neighborhood. Based on this evidence, the appellant 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 \$114,333 was disclosed. The board of review presented a cover memorandum as well as copies of property record cards for eight suggested

comparables. The memorandum indicated that the subject's assessed value reflected a market value of \$519,695 or \$4.75 per square foot.

In support of the equity argument, the board of review submitted copies of property record cards for properties located within the subject's area. The property record card for the subject property reflects a designation of 1-00 by the county assessor's office indicating vacant land. One property was accorded a rental property classification by the assessor's office with a market value at \$4.75 per unit price or an assessed value of \$1.14 per square foot, while the remaining seven properties were accorded a vacant land designation by the assessor's office and ranged in land values from \$5.75 to \$7.50 per unit price or assessed values from \$1.27 to \$1.65 per square foot. The memorandum also stated that one property sold in April, 2005, for a price of \$475,000 or \$21.99 per square foot.

At hearing, the board of review's representative asserted that it appeared that the appellant's requested assessment was \$0.17 per square foot. The board's representative testified that the board of review's policy is to split the value of the land and apply \$0.25 per square foot to any portion of land under a lake with the land not under water assessed under a different value. He noted that the appellant's comparables #1 and #2 are located across the street from the subject property, are located on dry land, and have land assessments at \$1.75 per square foot. As to the board of review's suggested comparables, the representative testified that only one of the eight properties, property #5, appears to suffer from an encumbrance of the lake. He also stated that this property is not located on the same street, as is the subject property. The property record card for property #5 reflects a per unit value of \$7.50 or an assessed value of \$1.65 per square foot. As to how land is assessed within the county, he testified land unit price of contiguous property is given weight in valuing land assessments and vacant land assessments. He also stated that land located under a lake is considered an enhancement to the associated dry land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney reiterated his prior assertions regarding the subject's land while arguing that the board of review failed to either address the issue of the subject's location within either the lake and/or federal flood zone or the subject's reduction in tax year 2004 by the Property Tax Appeal Board. Further, at hearing, the appellant's attorney asserted that the properties south of Golf Road are zoned as commercial properties, as is the board of review's property #5.

After reviewing the evidence and considering the testimony and/or arguments, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's land 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 appellant has not met this burden.

Overall, the parties submitted 22 equity land comparables. The Board finds that appellant submitted six vacant land comparables which were accorded little weight by the Board due to the fact that appellant submitted assessment data for tax years 2003 and 2004 for these properties, rather than assessment data for the 2006 tax year at issue. The remaining comparables submitted by the appellant were accorded no weight due to a disparity in tax year data as well as the fact that these remaining properties were improved land parcels. Further, the Board found that despite the appellant's assertions that the suggested comparables were similarly situated as lakefront property, the appellant's multiple maps reflect otherwise.

The Board finds that the comparables #2 through #8 submitted by the board of review were most similar to the subject in current use as vacant land. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. Specifically, the comparables had vacant land assessments that ranged from \$1.27 to \$1.65 per square foot of land area. In comparison, the subject's vacant land assessment of \$1.05 per square foot is below the range established by the land comparables, which would account for the location of a portion of the subject's land sited within a lake.

Further, the Board found the appellant's argument that a further reduction should be accorded the subject due to its partial placement within a lake unpersuasive. The appellant failed to proffer definitive data indicating what portion of the subject's land was located within Lake Mary Anne.

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

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: February 18, 2011

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.