

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel B. Szkirpan
DOCKET NO.: 06-24602.001-R-1 thru 06-24602.003-R-1
PARCEL NO.: 19-33-110-039-0000 thru 19-33-110-041-0000

The parties of record before the Property Tax Appeal Board are Daniel B. Szkirpan, the appellant; and the Cook County Board of Review.

The subject property consists of three residential vacant lots recently subdivided and each containing 6,908 square feet of land and located in Stickney Township, Cook County.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a mile of the subject. These properties consist of vacant lots with the same zoning as the subjects, within the Village of Burbank and with 6,844 square feet of land. The comparables have land assessments of \$4,906, \$4,908 and \$4,909 or a market value of \$3.25 per square foot of land area. The appellant submitted recent surveys of the subjects and the three suggested comparable lots. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessments of \$8,365, 8,393 and \$8,444 or a market value of \$5.50 per square foot of land area, were disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a half mile of the subject. The comparables contain lots of 5,338, 7,969, 7,970 and 10,050 square feet and have market values ranging from \$41,370 to \$77,888 or \$7.75 per square foot of land area. Based on this evidence, the board requested confirmation of the subject property's assessment.

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
06-24602.001-R-1	19-33-110-039	\$8,365	\$-0-	\$8,365
06-24602.002-R-1	19-33-110-040	\$8,393	\$-0-	\$8,393
06-24602.003-R-1	19-33-110-041	\$8,444	\$-0-	\$8,444

Subject only to the State multiplier as applicable.

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In rebuttal, the appellant disclosed that the board's comparables three and four were not single family lots zoned R-1 like the subject, but R-3 lots zoned for multi-family buildings. The appellant provided a zoning map to support his claim. He said he could not find the board's vacant lots identified as comparables one and two, only improved lots.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds of the appellant's three comparables, two are class 2-00 properties factored at 16% and one is a class 1-00 property factored at 22% or with market values of \$4.47 and \$3.25 per square foot, respectively. The PTAB finds the board's comparables three and four are not at all similar to the subject as R-3 properties. The board's comparables one and two are class 2-00 properties factored at a market value \$7.75 per square foot. The PTAB further finds the three subject lots have a market value of \$5.50 per square foot. Consequently, the five suggested comparables have market values of \$3.50, \$4.47 and 4.75 per square foot. The appellant's three lots have a per square foot market value of \$5.50 per square foot that is within this range of properties. The PTAB finds the Assessor has assign four unit prices i.e. \$3.25, \$4.47, 4.75 and \$5.50 per square foot to single family lots within the subject's locality. After considering the suggested comparables and their diverse unit prices when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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

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 5, 2008



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.