FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles Gries
DOCKET NO.: 06-25540.001-C-1 through 06-25540.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Gries, the appellant(s), by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-25540.001-C-1	20-04-417-024-0000	8,118	0	$8,118
06-25540.002-C-1	20-04-417-029-0000	15,727	0	$15,727

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,671 square foot parcel of vacant land, classified as 1-00 vacant land. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of 15 vacant lots suggested as comparable and located within .20 miles of the subject. The lots are 2,952 square feet in size, classified as 1-00 vacant land, and are assessed at $8,114 or $.60 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of $23,845 or $2.75 per square foot was disclosed. In support of the subject's assessment, the board of review presented the property record cards for seven vacant lots suggested as comparable and located within the subject's neighborhood. The properties are classified

as 1-00 vacant lots, range in size from 2,952 to 5,781 square feet, and in land assessment at $2.75 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's colored photographs of the appellant's suggested comparables.

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 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 appellant has not met this burden.

The parties submitted a total of 22 properties suggested as comparable to the subject. The PTAB finds the all the comparables similar to the subject. These properties are located within the subject's neighborhood and are all vacant parcels classified as 1-00 vacant lots. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The properties range in size from 2,952 to 5,781 square feet and in assessed value from $.60 to $2.75 per square foot. In comparison, the subject's land assessment of $2.75 per square foot is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported and 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.

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: July 23, 2010

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.