FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ogden Joliet Plaza, LLC
DOCKET NO.: 06-25790.001-C-1
PARCEL NO.: 18-02-206-072-0000

The parties of record before the Property Tax Appeal Board are Ogden Joliet Plaza, LLC, the appellant, by attorney Terrence Kennedy Jr., of Law Offices of Terrence Kennedy Jr. 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:

LAND:	$	74,062
IMPR.:	$	0
TOTAL:	$	74,062

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a land parcel containing 25,896 square feet of area located in Lyons.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for 15 suggested comparables as well as property characteristic printouts for these properties. The printouts indicate that 14 of the 15 properties are improved with a single-family dwelling; commercial or industrial minor improvements; or a one-story, non-fireproof garage. These parcels range in size from 898 to 65,192 square feet of land. They range in land assessments from $2.50 to $9.75 per square foot. In comparison, the subject's land assessment is $13.00 per square foot. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was $74,062. The board of

review submitted descriptive and assessment data relating to 21 suggested comparables located in the subject's neighborhood. Fifteen of the 21 properties are commercial-zoned, vacant parcels ranging in land size from 898 to 65,192 square feet and in land assessments from $2.50 to $13.00 per square foot. Six of the 21 properties are vacant land parcels ranging in land size from 4,100 to 25,896 square feet of land and in land assessments from $9.75 to $13.00 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, 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 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 data, the Board finds that the appellant has not met this burden.

Upon due consideration of the evidence submitted by the parties, the Board finds that appellant's comparable #1 and the six vacant land parcels submitted by the board of review are most similar to the subject in designated classifications by the county assessor. In analysis, the Board accorded most weight to these seven comparables, which range in land assessments from $9.75 to $13.00 per square foot. The subject's land assessment at $13.00 per square foot is within the range established by these comparables.

Assuming arguenda that improved land parcels should be compared within unimproved land parcels, the appellant's 14 improved properties and the board of review's 15 improved properties reflect a range of land assessments from $2.50 to $13.00. Therefore, the Board finds that the subject's land assessment is still within the established range of land assessments for the improved land properties.

Thereby, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed 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.

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: November 30, 2012

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.