



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

APPELLANT: Tony Copertino
DOCKET NO.: 06-26151.001-C-1
PARCEL NO.: 06-32-300-016-0000

The parties of record before the Property Tax Appeal Board are Tony Copertino, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. of 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: \$ 23,958
IMPR.: \$ 0
TOTAL: \$ 23,958

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 217,800 square foot vacant lot located in Hanover Township. The appellant's appeal is based on unequal treatment in the assessment process.

In support of this argument, the appellant submitted information on the vacant parcels suggested as comparable to the subject. The parcels are located in the subject's neighborhood and range in size from 995 square feet to 633,215 square feet and have assessments of \$1.00 or \$76.00. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of 23,958 or \$.11 per square foot was disclosed. The board of review presented a memo reiterating the appellant's argument and arguing that the

subject's suggested comparables are not similar to the subject in that they are outlots or a pond and can never be built on.

The board of review also included descriptions and assessment information on five vacant lots suggested as comparable to the subject. These properties are located in Hanover Township. The parcels are classified vacant residential land, as is the subject, and range in size from 64,120 to 961,282 and are assessed at \$.22 per square foot. The board of review also included Sidwell maps showing the location and conditions of the appellant's suggested comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board finds the board of review's comparables were the most similar to the subject in size and characteristics. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The appellant's comparables were given diminished weight because they differ significantly from the subject in that they can never be built upon. The comparables had assessments of \$.22 per square foot. The subject's assessment of \$.11 per square foot is below 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 improvement 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.

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.