



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

APPELLANT: J & T Homes  
DOCKET NO.: 06-26999.001-R-1  
PARCEL NO.: 33-07-316-045-0000

The parties of record before the Property Tax Appeal Board are J & T Homes, the appellant, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$17,422  
**IMPR.:** \$784  
**TOTAL:** \$18,206

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a tract containing eight residential lots (Lots #1 through #8) and two out lots (Outlot A & Outlot C) with a combined land area of approximately 125,882 square feet. The subject property is located in Lynwood, Bloom Township, Cook County.

The appellant contends assessment inequity with respect to the land assessment. In a written statement the appellant asserted the subject property was purchased from the Village of Lynwood in October 2005 for a price of \$100,000. The appellant explained that for 2006 the property received a new property index number (PIN) 33-07-316-045-0000, which is designated Park Avenue South Phase 3. The appellant explained the subject has 8 residential lots, Outlot A which is a retention pond, and Outlot C which is for future use. The appellant further explained that upon filing an assessment complaint with the board of review the land assessment was reduced to account for Outlot A being a detention pond rather than buildable land. Nevertheless, the appellant asserts the subject's assessment is higher than other land in the area.

In support of this assertion the appellant provided Exhibit B containing assessment information on five residential lots

located on South Park Street, across the street from the subject, with parcels ranging in size from 14,601 to 24,241 square feet. The comparables had land assessments ranging from \$2,336 to \$3,878 or \$.16 per square foot of land area. These comparables had land assessments reflecting a market value of \$1.00 per square foot of land area. The appellant also submitted Exhibit C containing information on a vacant tract with 436,427 square feet and a land assessment of \$24,003 or \$.055 per square foot, which reflects a market value of \$.25 per square foot when applying the 22% level of assessments for class 1 property under the Cook County Real Property Assessment Classification Ordinance. The appellant also submitted Exhibit D, containing assessment information on six residential comparables also located along South Park Street that ranged in size from 14,665 to 22,521 square feet of land area. These parcels had land assessments ranging from \$1,760 to \$2,702 or \$.12 and \$.16 per square foot of land area. Using the 16% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance these assessments reflect market values of \$.75 and \$1.00 per square foot of land area. Based on this evidence the appellant requested each of the residential lots and Outlot C have a land assessment of \$.16 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$50,199 was disclosed. The subject has a land assessment of \$49,415. The board of review provided a copy of the subject's property characteristic sheet disclosing 25,900 square feet was valued at a unit price of \$.25 per square foot of land area resulting in a land value of \$6,475. This area was then assessed using a level of assessments of 22% resulting in an assessment of \$1,424 or \$.055 per square foot of land area, which appears to be for the area in the retention pond (Outlot A). The remaining land area (99,982 square feet) was valued at \$3.00 per square foot resulting in a value of \$299,946 and then assessed using a level of assessment of 16% resulting in an assessment of \$47,991 or \$.48 per square foot of land area.

In support of the assessment the board of review provided descriptions and assessment information on four comparables located adjacent to the subject property but on 198<sup>th</sup> Street. These four comparables had either 7,150 or 7,700 square feet of land area and land assessments of \$4,004 and \$4,312 or \$.56 per square foot of land area. The property characteristic sheets for each of these comparables indicated that each had a unit price of \$3.50 per square foot, which was then debased using a level of assessments of 16%. Based on this evidence the board of review requested the assessment be confirmed.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 Board finds a reduction is warranted.

Initially the Board finds the appellant is not challenging the land assessment of Outlot A, that portion of the subject property containing 25,900 square feet located in the retention pond, which has a land assessment of \$1,424 or \$.055 per square foot of land area. The remaining area of the subject property is being valued at \$3.00 per square foot and assessed at \$.48 per square foot of land area. Both parties submitted land assessments on residential lots to support their respective positions. The appellant had eleven comparables located along the same street as the subject either within the same block or within one block of the subject. These comparables had land assessments of either \$.12 or \$.16 per square foot of land area. The board of review had four comparables located adjacent to the subject but along a different street. Each of these had a land assessment of \$.56 per square foot of land area. The Board finds the appellant submitted more comparables that were most similar to the subject tract in location. Therefore, the Board finds the appellant demonstrated with clear and convincing evidence that the subject property was inequitably assessed. Based on this record the Board finds the remaining land on the subject tract should be assessed at \$.16 per square foot of land area. As a final point the Board finds the resulting assessment is also supported by the purported October 2005 purchase price of \$100,000.

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 M. Louie*

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: June 24, 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.