



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

APPELLANT: Castlebar Enterprises Inc.
DOCKET NO.: 06-27000.001-C-1
PARCEL NO.: 14-28-114-013-0000

The parties of record before the Property Tax Appeal Board are Castlebar Enterprises Inc., the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn Fagel Haber of Chicago; 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: \$21,743
IMPR.: \$0
TOTAL: \$21,743

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,408 square foot vacant parcel located in Chicago, Lakeview Township, Cook County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. The appellant's evidence indicated that improvements on the subject parcel were demolished on August 18, 2005. In support of the inequity argument, the appellant submitted a grid analysis detailing seven comparable properties located on the subject's street and block. These properties had estimated land market values ranging from \$28.70 to \$32.51 per square foot of land area. Five comparables had land market values as reflected by their assessments of \$29.00 per square foot. The appellant's evidence indicated the subject's land market value as reflected by its assessment is \$57.50 per square foot of land area. The appellant submitted the final decision issued by the Cook County Board of Review

establishing a total assessment for the subject of \$36,738. Based on this evidence the appellant requested the subject's land assessment be reduced to \$21,743, reflecting the majority of the comparables' land assessments and the Cook County Real Property Assessment Classification Ordinance level of assessment for class 1-00 property of 22%.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant has overcome this burden.

The appellant presented assessment data on seven equity comparables that were similar to the subject in size and location. They had estimated land market values ranging from \$28.70 to \$32.51 per square foot. Five comparables had land market values as reflected by their assessments of \$29.00 per square foot of land area. The subject's estimated land market value as reflected by its assessment of \$57.50 per square foot is above the range established by the only comparables contained in this record.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's land assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: January 26, 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.