



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

APPELLANT: Joseph Walbern
DOCKET NO.: 06-28166.001-I-1
PARCEL NO.: 32-14-400-004-0000

The parties of record before the Property Tax Appeal Board are Joseph Walbern, the appellant(s), by attorney Michael Griffin 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: \$ 37,035
IMPR.: \$ 15,632
TOTAL: \$ 52,667

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of 305,007 square foot parcel with a radio tower and located in Bloom Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the land as the basis of the appeal. In support of this argument, the appellant submitted three suggested comparable properties located within the subject's neighborhood. The parcels range in size from 140,655 to 431,680 square feet with land assessments ranging from \$7,345 to \$13,671 or from \$0.02 to \$0.09 per square foot. The subject's land assessment is \$37,035 or \$0.12 per square foot.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject and support a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's land assessment of \$37,035 or \$0.12 per square foot. In support of the assessment the board of review submitted a memo from James M. Galvin, Manager of Industrial/Commercial Valuation. The memo disclosed that the appellant utilized improved comparables with unit prices that are farm valued and not similar to the subject. Each of the appellant's suggested comparables had a total improvement assessment of \$1.00. Mr. Galvin also provided ten commercial zoned properties, like the subject, assessed at a unit price of \$0.50 per square foot.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 not overcome this burden.

The Property Tax Appeal Board finds the appellant's comparables differ significantly from the subject in both size and use and therefore, they are accorded little weight. The Board finds the appellant's comparables are much smaller or larger in size of land area as compared to the subject. In addition, they differ significantly from the subject in use in that they are farm valued and not similar to the subject. After considering the similarities in the appellant's suggested comparables when compared to the subject property, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a final point, the Board finds the board of review's comparables support the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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.

Donald 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: October 28, 2009

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.