



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

APPELLANT: Donald Baker
DOCKET NO.: 06-31655.001-R-1 through 06-31655.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Baker, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-31655.001-R-1	04-13-305-054-0000	36,864	0	\$38,864
06-31655.002-R-1	04-13-305-055-0000	32,537	0	\$32,537

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two contiguous vacant parcels with a combined land area of 1.81 acres. The property has a classification of 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance and is to be assessed at 22% of market value. The property is located in Northfield, Northfield Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$414,000 as of May 18, 2005. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board for the 2005 tax year under Docket Numbers 05-25125.001-R-1 and 05-25129.001-R-1 wherein the Board reduced the assessment of the property to \$56,388. Based on this record the appellant requested the total assessments of the parcels under appeal be reduced to \$56,388.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject parcels totaling \$69,401 was disclosed. The total assessment reflects a market value of \$315,459 when applying the 22% level of assessments for class 1-00 vacant land under the Cook County Real

Property Assessment Classification Ordinance. As additional evidence the board of review submitted a memo from James M. Galvin to Tom Jaconetty dated February 4, 2009 and copies of the subject's property record cards.

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 does not support a reduction in the subject's assessment.

The appellant contends overvaluation based on a recent appraisal as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). After an analysis of the evidence in the record the Board finds a reduction in the assessment is not justified.

The Board finds the best evidence of market value is the appraisal of the subject property submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$414,000 as of May 18, 2005. The subject's total assessment of \$69,401 reflects a market value of \$315,459 when applying the 22% level of assessments for class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance. The appellant's appraisal has an estimate of market value in excess of \$98,000 greater than the market value reflected by the subject's assessment. The Board finds the evidence in this record does not support a reduction in the subject's assessment.

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: October 21, 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.