



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

APPELLANT: Lawrence J. Frank  
DOCKET NO.: 07-20490.001-R-1  
PARCEL NO.: 15-12-103-001-0000

The parties of record before the Property Tax Appeal Board are Lawrence J. Frank, the appellant, by attorney Michael E. Crane, of Crane & Norcross in 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:** \$7,134  
**IMPR:** \$0  
**TOTAL:** \$7,134

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant parcel with 7,135 square feet of land area. The subject property is classified as a class 2-41 property (vacant land under common ownership with adjacent residence) under the Cook County Real Property Assessment Classification Ordinance and is located in River Forest, River Forest Township, Cook County.

The appellant through counsel filed the appeal on the bases of a contention of law and assessment equity. The appellant submitted no equity comparables to demonstrate the subject site was being inequitably assessed. With respect to the contention of law the appellant's counsel asserted the subject site is unbuildable, unsalable and considered useless area. Counsel contends the subject parcel does not meet the lot area and size requirements of 8,712 square feet, with a minimum width of 50 feet, necessary in order to build on the land. In support of this assertion the appellant submitted a copy of a page from the Village of River Forest, Building Department, Permit & Contractor Requirements, which was marked as Exhibit D. Counsel argued the assessor was valuing the subject land at \$6.25 per square foot and ignoring the fact the parcel does not meet building requirements. Based

on this argument the appellant requested the subject's assessment be reduced to \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$7,134 was disclosed. The subject's assessment reflects a market value of \$44,587 or \$6.25 per square foot of land area when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 16%. In support of the assessment the board of review provided a printout listing 18 sales of class 2-41 properties within the subject's neighborhood code. The sales occurred from April 1990 to June 2006 for prices ranging from \$1,637 to \$335,000. 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 the appeal. The Board further finds there was no evidence in this record that supports an assessment reduction.

The appellant's counsel marked as one basis of the appeal assessment equity. 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. The Board finds the appellant submitted no evidence to challenge the subject's assessment based on assessment inequity and no reduction is warranted on this basis.

The appellant's counsel also marked a contention of law as an alternative basis of the appeal. In support of this argument the appellant's counsel asserted the subject parcel did not meet the lot area and size requirements of 8,712 square feet, with a minimum width of 50 feet, necessary in order to build on the land. Therefore, according to counsel, the lot is unbuildable, unsalable and considered useless area. The Board finds, however, the appellant did not submit any opinion of value from an expert in the field of real estate appraisal or comparable sales that established the market value of the subject property given its purported deficiencies. The board of review did submit a listing of 18 sales that were the same class as the subject and located in the subject's neighborhood. Three sales occurred from November 2004 to June 2006 for prices ranging from \$31,177 to \$65,683. The Board finds these sales supported the subject's assessment and no reduction is justified on this record.

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.



Chairman



Member



Member



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: November 30, 2012



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.