



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

APPELLANT: Louise Bigott  
DOCKET NO.: 07-20543.001-R-1 through 07-20543.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Louise Bigott, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-20543.001-R-1	28-16-203-014-0000	\$110	\$ 0	\$110
07-20543.002-R-1	28-16-203-016-0000	\$ 42	\$ 0	\$ 42

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels of vacant land. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

As an ancillary issue, the evidence reflected a disparity in the subject's size. The appellant's appraisal indicates that the subject's two vacant land parcels comprise 6,921 square feet of land. The appraisal stated that the appraiser personally inspected and measured the vacant parcels, while also referring to sidwell maps. In contrast, the one-page memorandum submitted by the board of review reflects 6,991 square feet without further explanation.

In support of the market value argument, the appellant submitted an appraisal of the subject property with an effective date of April 8, 2008. The appraiser, Sharon Metz-Gohla SRA, developed the sales comparison approach to value for vacant, unbuildable

land sites in the Oak Forest and the Midlothian area to opine a value for the subject's west parcel of \$190.00 and for the subject's east parcel of \$500.00. The appraiser stated that the subject consisted of two vacant, rectangular-shaped interior sites. She indicated that the west parcel has 19 front feet along 152<sup>nd</sup> Street with a depth of 100 feet; thereby, totaling 1,900 square feet. She indicated that the east parcel has 50.21 feet of frontage along 152<sup>nd</sup> Street with a depth of 100 feet for a total area of 5,021 square feet.

The appraiser noted that the City of Oak Forest zoning requires a minimum of 7,500 square feet of lot area per buildable unit; therefore, the subject parcels contain less area than is permissible to build any improvement thereon. In addition, the appraiser noted that the subject parcels are also sited within a floodway designation. She developed a highest and best use, as vacant, for assemblage with an adjoining parcel. She opined that the highest and best use, as improved, was not applicable as the subject is being appraised as if available for development as its highest potential.

The appraiser utilized three sale comparables that sold from November, 1993, through May, 2003, for prices that ranged from \$1,250 to \$3,600, or from \$0.09 to \$0.30 per square foot. The properties were unimproved, vacant parcels that ranged in size from 8,550 to 14,277 square feet of land. The appraiser verified the sales data, while confirming that none of the sales was sited within a flood plain or floodway. After making adjustments to the properties, the appraiser estimated the subject's market value for each parcel at \$0.10 per square foot or \$190.00 for the west parcel and \$500.00 for the east parcel. She further noted that there would be limited buyer appeal for either of the parcels, as they would only have potential value to an adjoining parcel.

The appellant's pleadings also include copies of: the City of Oak Forest's flood insurance rate map; a sidwell map of the subject's neighborhood; several letters from Baxter Woodman Consulting Engineers; as well as a letter from the City of Oak Forest's Community Development Planner. The correspondence from the consulting engineers indicated that upon evaluation of the subject's parcels and consultation with the city's floodplain requirements, that the city's floodplain ordinance prohibits the construction of habitable structures within the floodway. This is also confirmed within the correspondence from the community development planner as well as the submitted portion of the Oak Forest Municipal Code. The appellant also submitted a copy of the board of review's decision for tax year 2004 reflecting total assessments of \$4.00 and \$1.00 for the subject's two parcels.

At hearing, the appellant reiterated her written arguments regarding the lack of viability of the two vacant land parcels which are sited within a floodway and that lack sufficient size

according to zoning ordinances to build an improvement thereon. Further, she testified that Natalie Creek is located across the street from the subject parcels and that this creek regularly overflows onto and through the subject parcels on its way to the retention pond. Lastly, she stated that she requests that the 2007 assessment be reduced to the 2004 assessment levels.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment for both parcels was \$5,578. In addition, a one-page memorandum was submitted. The unsigned memorandum stated that the assessor's combined assessment value of \$4,951 for tax year 2007 reflected a market value of \$23,811. Further, the memorandum indicated that the subject parcels were unbuildable based upon the Oak Forest zoning ordinance; and therefore, recommended that the subject's assessment be reduced to \$1.00 per square foot.

At hearing, the board of review's representative testified that he had no personal knowledge of why the subject's assessed values changed so drastically from tax year 2004 to tax year 2007. As to vacant land, he stated that the board of review generally looks to the assessed value of contiguous parcels in order to determine the value of vacant land. However, he testified that he did not have the assessment data of the subject's contiguous parcels nor was it submitted into evidence in this appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

An initial issue raised in the parties' pleadings was the improvement size of the subject. The appellant's appraiser estimated 6,921 square feet, while the board of review's evidence reflected 6,991 square feet. The Board finds that the best evidence of size was the subject property's appraisal. Therefore, the Board finds that the subject's improvement contains 6,921 square feet of area.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive for the appraiser: has experience in appraising; personally inspected the subject property; utilized appropriate market data in the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments where necessary. The Board further finds that the board of review failed to support the subject's current assessment, but did in fact recommend a reduction in the subject's assessment within its evidence submission.

Therefore, the Board finds that the subject property contained market values of \$190.00 for the west parcel and \$500.00 for the east parcel for tax year 2007. Since the market value of the subject has been established, the level of assessment as established by the Cook County ordinance for Cook County Class 1, vacant property of 22% will apply. In applying this level of assessment to the subject, the total assessed value for the west parcel is \$42.00 and for the east parcel is \$110.00, while the subject's current total assessed value for each parcel is above these amounts at \$767 and \$2,789. Therefore, the Board finds that a reduction 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.

*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.