



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

APPELLANT: Moss Sewer & Water, Inc.
DOCKET NO.: 07-20821.001-R-1
PARCEL NO.: 28-23-210-013-0000

The parties of record before the Property Tax Appeal Board are Moss Sewer & Water, Inc., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in 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: \$2,926
IMPR: \$0
TOTAL: \$2,926

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,320 square foot parcel of land. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the argument, the appellant submitted a brief asserting that the subject property is a vacant lot that was purchased by the appellant along with three other lots in August 2003. He further asserts that one and one-half of the purchased parcels were improved with a dwelling and sold. This parcel, along with the remaining half parcel, were given different property identification numbers. The brief further argues that the subject parcel is being assessed for the improvement that is on the other parcel and is assessed on that parcel as well. To support these arguments, the appellant submitted: assessor website printouts for the subject, the improved parcel, and the remaining half parcel; a copy of a Sidwell map showing all the parcels; black and white photographs of the subject parcel along with the improved parcel and half parcel; a copy of the settlement statement and warranty deed for all the parcels; a

copy of the warranty deed for the improved parcel which was sold after the improvement was built; and a copy of the plat of survey for the improved lot after the improvement was built. Based on this evidence, the appellant is requesting a reduction in the assessment to reflect no improvement and a vacant lot.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of \$851 and improvement assessment of \$17,539 was disclosed. The evidence describes the subject property as containing a one year-old, two-story, frame, single-family dwelling containing two and one-half baths, air conditioning, a fireplace and 2,139 square feet of living area. In support of the subject's assessment, the board submitted descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with two and one-half baths, one fireplace, and air conditioning. The properties range: in age from one to four years; in size from 2,216 to 2,336 square feet of living area; and in improvement assessments from \$4.12 to \$8.20 per square foot of living area. The evidence has a hand written notation indicating the "full psf" in \$8.20 to \$8.44. Based on this evidence, the board of review 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.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The PTAB finds that the appellant submitted sufficient evidence to show subject property is a vacant lot. The photographs show no improvement exists on the parcel. In addition, the PTAB finds the county's description of the improvement in their evidence is a mirror image of the parcel that was improved and sold. The PTAB further finds the half parcel that is now the most similar to the subject is assessed as vacant land at \$.55 per square foot. The PTAB finds, based on uniformity, the subject should be assessed similarly. Therefore, the PTAB finds the appellant has met the burden of proof and 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

J. R.

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: August 28, 2012

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.