



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

APPELLANT: Ken Lewis
DOCKET NO.: 07-21130.001-C-1
PARCEL NO.: 31-07-405-018-0000

The parties of record before the Property Tax Appeal Board are Ken Lewis, 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 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: \$13,807
IMPR: \$0
TOTAL: \$13,807**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,767 square foot vacant parcel. The property is located in Rich Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided information on four vacant land comparables that ranged in size from 4,408 to 16,875 square feet of land area. The appellant indicated the comparables had land assessments ranging from \$4,121 to \$15,777 or \$.93 per square foot of land area. The appellant indicated this assessment reflects a market value of \$4.25 per square foot of land area. The appellant indicated the subject land had an assessment of \$19,492 or \$1.32 per square foot of land area, which equates to a market value of \$6.00 per square foot of land area. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$4.25 per square foot and a total land assessment of \$13,807.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject of \$19,492

was disclosed. The board of review indicated the subject's assessment reflects a market value of \$88,600 or \$6.00 per square foot of land area when applying the 22% level of assessment for class 1 vacant land as provided by the Cook County Real Property Assessment Classification Ordinance. In support of the assessment the board of review provided information on two vacant lot sales with 15,947 and 14,009 square feet of land area, respectively. The comparables sold in August 2004 and April 2003 for prices of \$148,000 and \$180,000 or \$9.28 and \$12.85 per square foot of land area, respectively. 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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The Board finds the best evidence of assessment inequity was presented by the appellant. The appellant provided information on four vacant land comparables that ranged in size from 4,408 to 16,875 square feet of land area and land assessments ranging from \$4,121 to \$15,777 or \$.93 per square foot of land area. The subject, with 14,767 square feet of land area, has a land assessment of \$19,492 or \$1.32 per square foot of land area. The subject's assessment is above the range established by the only equity comparables in the record.

Although the board of review submitted two sales to demonstrate the subject's assessment was not excessive in relation to its market value, it did not address the appellant's equity argument.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: December 3, 2010

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.