



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

APPELLANT: Keith & Penny Block  
DOCKET NO.: 07-23840.001-R-1  
PARCEL NO.: 11-18-421-034-0000

The parties of record before the Property Tax Appeal Board are Keith & Penny Block, the appellants, by attorney Katherine A. O'Dell, of Amari & Locallo, 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:** \$99,384  
**IMPR.:** \$0  
**TOTAL:** \$99,384

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant 16,478 square foot site. The parcel is located in Evanston, Evanston Township, Cook County.

This property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 06-20832.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$181,258 based upon a stipulation of the parties.

The appellants' 2007 appeal is based on assessment equity. The appellants through legal counsel submitted information on four comparable properties. The parcels are said to be in the "same neighborhood" as the subject. The comparables are each classified as Class 1-00 vacant land parcels under the Cook County Real Property Assessment Classification Ordinance (hereinafter Ordinance) like the subject. The parcels range in size from 5,450 to 13,200 square feet of land area. They have land assessments ranging from \$53,955 to \$68,904 or either \$4.40 or \$9.90 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$99,384 or \$6.03 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$199,383 or \$12.10 per square foot of land area was disclosed.

In support of the subject's assessment, the board of review reported the sale of the subject property as of January 21, 2003 for \$1,600,000 or \$97.10 per square foot of land area. The board of review also presented descriptions and sales data on three comparable properties. Based on this evidence, the board of review analyzed the sale of the subject along with these three sales and contends the median sale price is \$58.63 per square foot of land area and the mean is \$66.79 per square foot of land area. Thus, 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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that submission of the subject's four-year-old sale price and three additional sales comparables in response to the appellant's lack of assessment uniformity argument is not responsive and the board of review's additional market value comparables will not be further addressed herein.

The appellants contend unequal treatment in the subject's 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 appellants have met this burden.

The appellants submitted four vacant land equity comparables to support their inequity argument. The board of review submitted no data to dispute this equity evidence. The board of review also did not submit any equity evidence to support the subject's assessment on grounds of uniformity. The Property Tax Appeal Board has given reduced weight to appellants' comparables #2 through #4 as each of these properties is substantially smaller than the subject.

The Board finds appellants' comparable #1 was most similar to the subject in classification, location and size. This comparable had a land assessment of \$58,080 or \$4.40 per square foot of land area. The subject's land assessment of \$199,383 or \$12.10 per square foot of land area is substantially higher than the most similar comparable in this record. After considering adjustments

and the differences between the best comparable and the subject, the Property Tax Appeal Board finds that the subject's land assessment is not equitable and a reduction in the subject's assessment in accordance with the appellant's request 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 23, 2013

*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.