



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

APPELLANT: Hummel Development
DOCKET NO.: 07-25689.001-R-1
PARCEL NO.: 02-09-307-014-0000

The parties of record before the Property Tax Appeal Board are Hummel Development, the appellant, by attorney Timothy M. Hughes of Lavelle Legal Services, Ltd., in Palatine, 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: \$68,736
IMPR.: \$0
TOTAL: \$68,736

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel consists of vacant land. The site contains 31,244 square feet of land area located in Palatine, Palatine Township, Cook County.

The appellant's appeal is based on assessment equity.¹ The appellant submitted information on four vacant parcels that range in size from 11,519 to 30,799 square feet of land area. Each comparable has the same neighborhood code as the subject property and one is located on the same street as the subject. The comparables have land assessments ranging from \$1,693 to \$49,720 or \$0.05 or \$1.76 per square foot of land area. The subject's land assessment is \$68,736 or \$2.20 per square foot of land area.

In addition, counsel for the appellant filed a brief contending that the subject parcel has a substantial amount of its land below the "808 level which according to the Palatine Village Engineer is the historical high water level for the area surrounding the Subject Property." Counsel further contends the subject is land locked and requires an easement over adjacent property for access. Counsel contends "[t]he difficulty of

¹ While the appellant also marked "comparable sales" as a basis of the appeal, the appellant submitted no sales data with regard to any of the suggested comparables presented.

ingress and egress further depresses the value of the land of the Subject Property." Appellant asserts that its comparable #1 with a land assessment of \$1,693 has this assessment "because similar to the Subject Property it has water level issues." Based upon this adjacent comparable, the appellant contends the subject's assessment should be reduced.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$27,494 or \$0.88 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 \$68,736 was disclosed. The board of review presented a three-page spreadsheet consisting of 119 properties, including the subject, and all of which are located in the subject's neighborhood code. But for five properties with an assessment of \$3.80 per square foot of land area, the spreadsheet depicts that the other 113 properties have a land assessment of \$2.20 per square foot of land area like the subject. 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant's comparables #2, #3 and #4 along with the board of review comparables are the most similar to the subject in location and/or size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$1.76 or \$2.20 per square foot of land area. The subject's land assessment of \$2.20 per square foot of land area is similar to the majority of the comparables in this record.

In addition, the appellant's citation to one comparable and argument that the assessment of that property was reduced due to water level issues was not factually supported. On this record, the appellant's contention that the subject property was entitled to a similar land assessment reduction for water level issues was insufficient to warrant an assessment reduction based on merely one purported comparable that lacks factual support.

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Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is not justified.

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: July 19, 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.