



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

APPELLANT: Casimir Skora
DOCKET NO.: 07-26321.001-R-1
PARCEL NO.: 13-23-305-005-0000

The parties of record before the Property Tax Appeal Board are Casimir Skora, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd in Chicago; and 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: \$ 13,750
IMPR.: \$ 0
TOTAL: \$ 13,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of vacant land, classified as 1-00 vacant land as designated by the county assessor. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of 20 lots suggested as comparable and located on the same street as the subject and within several blocks. Of the 20 suggested comparables, 11 are class 2 lots, as designated by the county assessor, improved with a residential dwelling. These properties range in lot size from 3,125 to 13,462 square feet and have land assessments from \$1.80 to \$3.06 per square foot. One suggested comparable is a class 3 lot, as designated by the county assessor, improved with a residential apartment building. This lot contains 16,707 square feet and has a land assessment of \$2.52 per square foot. Eight of the suggested comparables are class 5 lots, as designated by the county assessor improved with a commercial or industrial

building. These lots range in size from 3,240 to 12,375 square feet and have land assessments from \$3.06 to \$3.99 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$13,750 or \$4.40 per square foot was disclosed. In support of the subject's assessment, the board of review submitted a memo arguing that the appellant's suggested comparables differ in classification from the subject. The board of review further argues they are not similar to the subject because the manner in which the value is determined differs. In addition, the board of review presented two grids of suggested comparable properties. The first grid lists six property identification numbers, their street address, the type of property, the date of sale, the sale price, the size of the lot and the price per square foot. These properties range in size from 2,500 to 12,204 square feet and have prices ranging from \$33.60 to \$100.79 per square foot.

The second grid lists four property identification numbers, their street address, the property class, the land use, the level of assessment, the market value, the size, and the unit value per square foot. These properties range in size from 2,500 to 11,389 and have unit values of \$20.00 per square foot.

At the hearing, the appellant's attorney argued that property located close to each other should be valued similarly. The appellant presented Appellant's Hearing Group Exhibit #1, a zoning map of the subject property and the suggested comparables. Mr. Mayster argued that the suggested comparables are all zoned similarly to the subject as business or commercial property and that this zoning has an impact on the market value as opposed to the assessor's classification.

The appellant's attorney asserted that the appellant was not arguing the assessed value of the subject, but the market value of the subject based on the assessed value. Mr. Mayster indicated that the evidence includes a grid that indicates the market value of each property based on the assessed value and the level of assessment. The record was left open for one week for the appellant to submit assessor printouts that identify the market value for each suggested comparables' land. These documents were never submitted.

The board of review's representative, Lena Henderson, asserted that the board of review's comparables are more similar to the subject as they are vacant land and assessed at the same level of assessment.

In rebuttal, the appellant's attorney asserted that the board of review's comparables are not located close to the subject.

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 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 not met this burden.

The parties submitted a total of 24 properties suggested as comparable to the subject for equity analysis. The PTAB is not persuaded by the appellant's argument that the market values as established by the assessor show the subject is over assessed. The appellant submitted suggested comparables that are improved lots. While as vacant these comparables have the same highest and best use as the subject, as improved, their highest and best use differs from a vacant lot and thus, differs in market value. Moreover, the appellant failed to submit the documents requested at the hearing that would show clearly the market value assigned by the assessor to each suggested comparable.

The PTAB finds the board of review's equity comparables most similar to the subject. These properties are located on the subject's street within seven blocks and are all vacant parcels classified as 1-00 vacant lots. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The properties range in size from 2,500 to 11,389 square feet and have an assessed market value of \$20.00 per square foot. In comparison, the subject's land assessment reflects a market value of \$20.00 per square foot which is the same as the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported and a reduction in the subject's assessment is not 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.

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: March 18, 2011

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.