



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

APPELLANT: William Bandelin  
DOCKET NO.: 07-26480.001-R-1  
PARCEL NO.: 09-10-301-029-0000

The parties of record before the Property Tax Appeal Board are William Bandelin, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:** \$ 19,296  
**IMPR.:** \$ 32,358  
**TOTAL:** \$ 51,654

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 20,100 square foot parcel of land that is improved with a 2,244 square foot, one-story, masonry, single-family dwelling. It is 38 years old. Features include two full baths, four bedrooms, a partial, unfinished basement, and an attached two-car garage.

The appellant raised two arguments: first, that there is unequal treatment in the land assessment; and second, that the subject's market value is not accurately reflected in its assessment due to its location in a flood plain, as the bases of this appeal.

In support of the market value argument, the appellant submitted a brief asserting that the subject property is located in a Federal High Risk Flood Area as the subject property is directly east of Lake Mary Anne, which serves as an overflow for the Farmer Creek. The appellant's brief also asserts the subject should receive a land value of \$1.00 per square foot consistent with assessment practices for property situated in Federal High Risk Flood Areas.

The appellant included the following documents to support his argument: a written brief; an aerial printout of the subject property from the Cook County Assessor's Office; and a map and descriptive flood damage information from the FEMA website.

In support of the land equity argument, the appellant submitted a written brief, as well as assessment information in the form of assessor website printouts, on a total of six properties suggested as comparable to the subject and located on the same block as the subject property. The data, in its entirety, reflects that all six of the properties are improved with various residential class 2 property as designated by the county assessor. The suggested comparables range in lot size from 34,717 to 36,912 square feet and are assessed at a land unit price of \$4.00 per square foot. The subject property contains 20,100 square feet and has a land unit price of \$6.00 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of \$19,296, or a land unit price of \$6.00 per square foot, was disclosed. In support of the subject's assessment, the board submitted equity comparables on four properties suggested as comparable. The board of review's comparable #3 is identical to the appellant's comparable #3. They range in lot size from 24,750 to 51,139 square feet and are assessed at a land unit price of \$4.00 or \$6.00 per square foot. The comparables are the same class as the subject property and are located on the same block as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated the board did not address the appellant's land unit price analysis or the flood area issue.

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.

As to the argument that the subject property is devalued due to the subject's location in a flood plain, the Board finds that appellant failed to establish the value lost by this placement. The appellant did not submit any market evidence as to the value of the subject property other than data printed from the FEMA website. The appellant failed to submit any market evidence as to the subject's value such as an appraisal, a recent sale of the subject, or recent sales of comparable properties. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

The appellant also 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 nine properties suggested as comparable for the Board's consideration. The Board finds that the appellant's comparables as well as the board's comparables #2 through #4 are most similar to the subject in land size and location. These properties have a land unit price of \$4.00 or \$6.00 per square foot. The subject has a land unit price of \$6.00 per square foot, which is within the range of the comparables. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and no reduction in its assessment 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: September 21, 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.