



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

APPELLANT: Tony Copertino
DOCKET NO.: 07-28534.001-R-1
PARCEL NO.: 06-32-300-016-0000

The parties of record before the Property Tax Appeal Board are Tony Copertino, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. 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: \$ 107,811
IMPR.: \$ 0
TOTAL: \$ 107,811

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 217,800 square foot parcel of vacant land. The subject has a classification code of 1-00 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Hanover Township, Cook County.

The appellant, via counsel, contends assessment inequity. In support of the assessment inequity argument, the appellant submitted information regarding three comparable properties located in the subject's neighborhood code. The suggested comparables are Class 1-00 vacant land parcels that range in size from 961,282 to 3,363,065 square feet. These comparables have assessments that range from \$0.10 to \$0.27 per square foot of land area.

The appellant also submitted an affidavit and a letter from the City of Elgin. The affidavit states the City of Elgin sent the owner a letter regarding a 2002 building permit application and that the owner intended to build a warehouse on the subject property; however, no permit was issued and the property has since remained vacant. A copy of the letter from the City of Elgin dated September 27, 2002 was also submitted. The letter

states that a building permit was not issued in 2002 due to two factors. The first factor was that the subject lot did not meet two of the City of Elgin's building permit requirements in that it did not have street frontage on a public street nor was it part of a planned unit development. Secondly, the letter stated a portion of the subject lot was located in a floodplain and that the lot would have to be divided into two lots, one on the floodplain and one outside of the floodplain, before a permit could be issued.

In addition, the appellant submitted three FEMA maps and a map labeled "1998 Flood Area, Hydraulic Analysis of Brewster Creek." The subject property was not delineated on any of the maps. Based on this evidence the appellant requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$107,811, or \$0.50 per square foot of land, was disclosed. To demonstrate the subject was correctly assessed, the board of review presented property record cards regarding four suggested comparable Class 1-00 vacant land parcels located in the subject's neighborhood code with two of the comparables located in the subject's block. The suggested comparables range in size from 217,800 to 489,222 square feet of land. These properties are assessed at \$0.50 per square foot of land. The board of review also submitted property record cards for the appellant's comparables and a memo that indicated the appellant's comparables are either larger in size or that have been deemed retention or wetland properties. 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 does not support a reduction in the subject's assessment.

The appellant argued 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 the appellant did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information regarding a total of seven Class 1-00 vacant land parcels. The Board finds the board of review's comparables are the most similar to the subject property in size, location, and classification. These properties range in size from 217,800 to 489,222 square feet of land and are assessed at \$0.50 per square

foot of land. The subject has a land assessment of \$0.50 per square foot of land and falls within the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

With regard to the appellant's argument that the subject is unbuildable due to the assertion that it is in a floodplain, the Board finds that the appellant submitted no substantive evidence to support this contention. The appellant's submission on this issue consisted of a letter from the City of Elgin dated September 27, 2002, an affidavit, and four maps. The 2002 letter from the City of Elgin outlined steps that the appellant could take toward reapplying for a building permit. No evidence was submitted as to whether the appellant was subsequently able to build on the lot nor did the appellant submit any documentation as to the status of the property for the tax year 2007. The appellant's affidavit is silent as to the issue of whether the subject lot was buildable or in a floodplain for the tax year 2007. Lastly, none of the maps submitted by the appellant delineate where the subject property lies. As such, the Board finds the appellant submitted no credible evidence that the subject's land assessment was incorrect. Therefore, the Property Tax Appeal Board finds the subject's assessment as established by the board of review is correct and no reduction 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.