



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

APPELLANT: David Kloke  
DOCKET NO.: 07-29124.001-C-1  
PARCEL NO.: 06-32-100-021-0000

The parties of record before the Property Tax Appeal Board are David Kloke, the appellant, by attorney Thomas J. Thorson in Oak Park, 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:** \$ 77,585  
**IMPR.:** \$ 0  
**TOTAL:** \$ 77,585

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 64,120 square foot parcel of 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 on the subject's street. The suggested comparables are Class 1-00 vacant land parcels that range in size from 32,582 to 228,907 square feet. These comparables have assessments that range from \$0.13 to \$0.49 per square foot of land area. 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 \$77,585, or \$1.21 per square foot of land, was disclosed. To demonstrate the subject was correctly assessed, the board of review presented descriptions and assessment information regarding four suggested comparable Class 1-00 vacant land parcels. The suggested comparables range in size from 5,159 to 71,961 square feet of

land. These properties are assessed at \$1.21 per square foot of land. The board of review also submitted a memo that indicated two of the appellant's comparables are much larger than the subject that one of the appellant's comparables contains a Com-Ed high tension wire. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney stated that, in 2007, the subject property was improved with an asphalt parking lot and that, in 2009, the subject's class was changed from Cook County Class 1-00 vacant land to Class 5-80, Other Industrial Minor Improvement. No evidence was submitted regarding appellant's assertion that the subject parcel was a parking lot in 2007. The board of review representative stated that the county did not receive a copy of the appellant's evidence and then rested on the evidence previously submitted by the board of review.

After hearing the testimony 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.

As to the board of review's representative's contention that the county did not receive a copy of the appellant's evidence, the Property Tax Appeal Board notes that the board of review's evidence contained a discussion of the appellant's evidence. Therefore, the county must have had possession of the appellant's evidence, or it would not have been able to submit a memo that described the appellant's comparables.

As to the appellant's attorney's statement at hearing that the subject was a paved parking lot in 2007, the record contains no evidence that the subject was a paved parking lot and not a vacant land parcel during 2007. Therefore, this argument was given no weight.

As to the appellant's assessment equity argument, the record contains descriptions and assessment information regarding a total of seven Class 1-00 vacant land parcels. The Board finds all of the comparables are similar to the subject property in size, location, and classification. These properties range in size from 5,159 to 228,907 square feet of land, and have assessments that range from \$0.13 to \$1.21 per square foot of

land. The subject has an improvement assessment of \$1.21 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.

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 28, 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.