



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

APPELLANT: Roy Huffman
DOCKET NO.: 07-29201.001-R-1
PARCEL NO.: 04-16-405-013-0000

The parties of record before the Property Tax Appeal Board are Roy Huffman, the appellant, by attorney Adam E. Bossov of the Law Offices of Adam E. Bossov, P.C., Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$20,790
IMPR.: \$0
TOTAL: \$20,790

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant lot with 29,700 square feet of land area. The subject property is classified as class 1 vacant land under the Cook County Real Property Assessment Classification Ordinance, which has a 10% level of assessment.

The appellant, through counsel, filed the petition marking assessment equity as the basis of the appeal. In support of this argument the appellant submitted assessment information on 21 comparables located on the same block as the subject property or on an adjacent block to the subject property. Each comparable is classified as a class 2 residential property which is to be assessed at 16% of market value pursuant to the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). The comparables ranged in size from 13,335 to 29,700 square feet of land area with assessments ranging from \$11,200 to \$33,264 or from \$.40 to \$1.12 per square foot of land area. These assessments reflect market values ranging from \$2.50 to \$7.00 per square foot of land area when applying the Ordinance level of assessment. Three parcels located most proximate to the subject, based on their property index numbers (PINs), have land assessments of \$1.12 per square foot of land area reflecting a market value of \$7.00 per square foot of land area. The

appellant noted the subject property is zoned residential, is located in a residential subdivision and could only be developed as residential land. The subject property has a land assessment of \$45,738 or \$1.54 per square foot of land area, which reflects a market value of \$15.40 per square foot of land area when applying the Ordinance level of assessment.

The appellant further provided evidence that the subject property was purchased in July 2004 for a price of \$300,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$29,700.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$45,738 or \$1.54 per square foot of land area was disclosed. The subject's assessment reflects a market value of \$457,380 when applying the Ordinance level of assessment for class 1 property. In support of the assessment the board of review submitted a memorandum asserting the appellant's comparables were of a different classification than the subject property and; therefore, are not comparable to the subject property.

In rebuttal the appellant contends that part of his argument is that the subject property should be classified as a Class 2 property, not a class 1 property, under the Ordinance. Second, he argued the subject should be assessed at 10% of the purchase price.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. The Illinois Supreme Court has held that 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 a reduction is warranted.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). The Illinois Constitution further provides in part that: "Subject to such limitations as the General Assembly may hereafter prescribe by law, counties with a population of more than 200,000 may classify or continue to classify real property for purposes of taxation. Any such classification shall be reasonable and assessments shall be uniform within each class. .

. ." Ill.Const.1970, art. IX, §4(b). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. After an analysis of the assessment data the Board finds a reduction is justified.

In this appeal the appellant submitted information on 21 comparables located in the subject's neighborhood. These comparables, however, were classified as class 2 residential properties under the Ordinance. These properties had assessments ranging from \$.40 to \$1.12 per square foot of land area. Fifteen of these comparables, including the three located in close proximity to the subject, had land assessments of \$1.12 per square foot of land area reflecting market values of \$7.00 per square foot of land area when using the 16% Ordinance level of assessments for Class 2 property. The subject's assessment of \$45,738 or \$1.54 per square foot of land area reflects a market value of \$15.40 per square foot of land area when applying the 10% Ordinance level of assessment. The Board finds there is nothing in this record that would indicate why the majority of the comparables should be valued at \$7.00 per square foot of land area while the subject property should be valued at \$15.40 per square foot of land area for assessment purposes. Although the subject's and the comparables' ultimate assessments will differ due to the classification scheme and their respective levels of assessment, the market value basis for establishing the land assessments should be similar considering their similar locations. For these reasons the Board finds a reduction in the subject's land assessment is 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: February 22, 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.