



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

APPELLANT: Emerald Hills Commercial LLC  
DOCKET NO.: 07-29371.001-C-1  
PARCEL NO.: 06-22-107-042-0000

The parties of record before the Property Tax Appeal Board are Emerald Hills Commercial LLC, the appellant, by attorney Michael E. Crane of Crane & Norcross, 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:** \$54,491  
**IMPR.:** \$9,417  
**TOTAL:** \$63,908

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 30,273 square foot parking lot located in Streamwood, Hanover Township, Cook County. The subject property is classified as a class 5-90 commercial property with minor improvements and is to have a level of assessment of 38% of market value pursuant to the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparables with the same neighborhood code and classification code as the subject property. Each comparable is located in Streamwood and is described as having sites ranging in size from 19,125 to 197,921 square feet of land area. In the appellant's brief the appellant indicated the comparables had total assessments reflecting market values ranging from \$91,721 to \$1,235,442 or from \$4.80 to \$6.24 per square foot of land area, including improvements. The subject's assessment reflects a market value of \$282,100 or \$9.32 per square foot of land area, including improvements. These properties have land assessments that range from \$34,520 to \$451,259 or from \$1.80 to \$2.31 per square foot of land area.

The subject has a land assessment of \$97,781 or \$3.23 per square foot of land area. Based on this record the appellant requested the subject's assessment be reduced to \$61,315.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 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 a reduction is warranted.

The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The evidence included three comparables with total assessments reflecting market values ranging from \$4.80 to \$6.24 per square foot of land area, including improvements. The subject has a total assessment reflecting a market value of \$9.32 per square foot of land area, including improvements, which is above the range established by the comparables. These properties have land assessments that range from \$1.80 to \$2.31 per square foot of land area. The subject has a land assessment of \$3.23 per square foot of land area, which is above the range established the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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: May 20, 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.