



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

APPELLANT: Frank Dombrowski
DOCKET NO.: 07-29472.001-R-1
PARCEL NO.: 26-32-106-013-0000

The parties of record before the Property Tax Appeal Board are Frank Dombrowski, 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: \$35,717
IMPR.: \$0
TOTAL: \$35,717

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 54,118 square foot parcel of vacant land, classified as 1-00 vacant land as designated by the county assessor. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted assessment information on a total of three lots suggested as comparable and located on the same street as the subject. The three suggested comparables are class 2-41 lots, as designated by the county assessor, vacant land under common ownership with an adjacent residence. These properties range in lot size from 8,712 to 47,916 square feet and have land assessment that reflects a market value of \$0.89 per square foot, or an assessment of \$0.14 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$35,717 was disclosed. This assessment reflects a market value of \$3.25 per square foot. In support of the subject's assessment, the board of review submitted assessment information on seven suggested

comparables. These comparable lots are all vacant and classified as 1-00 by the county assessor. They range in size from 1,782 to 40,075 square feet and have assessed values that range from \$1,274 to \$28,653, and reflect a market value of \$3.25 per square foot. In addition, the board submitted a memo that indicates the subject property does not qualify as a class 2-41 parcel as it is separated, by a sixteen foot alley, from the residential parcel under common ownership. The board also submitted a copy of the property record cards for the three comparables submitted by the appellant. 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 this appeal.

The appellant 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 ten properties suggested as comparable to the subject for equity analysis. The PTAB is not persuaded by the appellant's argument that the market values of the different classified parcels as established by the assessor show the subject is over assessed. The appellant submitted suggested comparables that are assessor class 2-41 vacant land under common ownership with an adjacent residence. The parcels, as improved, differ from a vacant lot and thus, differ in market value.

The PTAB finds the board of review's equity comparables most similar to the subject. These properties are all vacant parcels classified as 1-00 vacant lots. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties range in size from 1,782 to 40,075 square feet and all have assessed values that reflect a market value of \$3.25 per square foot. The subject's land assessment also reflects the same market value of \$3.25 per square foot. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported and a reduction in the subject's assessment is not 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

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: October 21, 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.