



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

APPELLANT: Meridian Porter, LLC  
DOCKET NO.: 07-29581.001-R-1  
PARCEL NO.: 04-25-300-011-0000

The parties of record before the Property Tax Appeal Board are Meridian Porter, LLC, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm, LLC, in South Holland, 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:** \$13,392  
**IMPR.:** \$26,608  
**TOTAL:** \$40,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of frame construction containing 1,220 square feet of living area. The dwelling is 70 years old and features a crawl-space foundation, central air conditioning and a one-car garage. The property has a 9,300 square foot site and is located in Glenview, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity and also includes a brief seeking a reduction in the improvement assessment due to vacancy. In the brief, counsel contends the subject property was 100% vacant, unoccupied and has produced no income of any kind for 2007. Thus, in the brief so as to reflect "the vacant, unusable condition of this house" counsel requested that the improvement assessment reflect a 20% occupancy factor resulting in an improvement assessment of \$6,193. In addition, it was reported that the gas to the subject property has been disconnected as shown in supporting documentation and a demolition permit has been approved. The appellant further contends there is a plan to demolish the home and construct a new residence. Finally, it was further reported that the appellant purchased the subject property in July 2004 for \$400,000.

In support of the inequity argument, the appellant submitted information on three comparable properties. The comparable parcels range in size from 9,045 to 36,460 square feet of land area. Each parcel is improved with a one-story dwelling of masonry, frame or frame and masonry construction that ranges in size from 1,470 to 1,727 square feet of living area. The dwellings are 48 or 51 years old and feature central air conditioning and a two-car garage. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$23,951 to \$31,700 or from \$16.29 to \$20.00 per square foot of living area. The subject's improvement assessment is \$26,608 or \$21.81 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$6,193.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,000 was disclosed. As part of the evidence, the board of review also reported the subject's July 2004 purchase price of \$400,000.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties improved with one-story dwellings of frame construction that range in size from 1,144 to 1,261 square feet of living area. The dwellings were 55 or 56 years old. Each has the same neighborhood code as the subject property. Two of the comparables have partial unfinished basements and one has central air conditioning. Three of the comparables have a fireplace and each has a one-car or a two-car garage. These properties have improvement assessments ranging from \$25,498 to \$43,270 or from \$22.29 to \$35.06 per square foot of living area. 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 Board further finds a reduction in the subject's assessment is not warranted.

As to the appellant's vacancy/pending demolition argument, the Board finds the appellant's evidence on this issue consisted of a brief prepared by counsel along with data that the gas was disconnected and the dwelling is awaiting demolition. Based on the subject being vacant and un-occupied, the appellant's attorney simply stated the improvement assessment should reflect a 20% occupancy factor. As a result, the appellant requested a reduction in the subject's improvement assessment from \$26,608 to \$6,193.

Analyzing this argument, the Property Tax Appeal Board finds the appellant submitted no evidence of vacancy rates for similar type properties. Without this evidence the Board finds it is impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking prices, a

conscious decision to leave the property vacant pending demolition or any of a number of other relevant factors that were not disclosed. Most importantly, the Board finds there is no evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2007 even when vacancy is considered. The undisputed evidence is that the appellant purchased the subject property in July 2004 for \$400,000. The subject's total assessment of \$40,000 approximately reflects the recent purchase price under the 2007 three year median level of assessments for class 2 property under Cook County Real Property Assessment Classification Ordinance of 10.04%. Furthermore, the Board finds no explanation for the vacancy factor of 20% was given. Rather, the appellant's attorney simply argued the factor justified an assessment reduction despite the evidence of the recent purchase price of the subject property.

Moreover, in light of Sections 9-160 and 9-180 the Property Tax Code (35 ILCS 200/9-160 & 9-180), where a property was not destroyed as of January 1, 2007, the property would not be entitled to a diminution in assessed value simply due to pending demolition. The assessment date at issue in this proceeding is January 1, 2007 at which time the subject dwelling was still in existence. As set forth in the Property Tax Code, the structure(s) were to be assessed by the assessing officials until such time as demolition has occurred. In conclusion, the Property Tax Appeal Board finds this evidence and vacancy argument pending demolition is insufficient to support a reduction.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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); 86 Ill.Admin.Code 1910.63(e). 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 has not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #3 as each dwelling is substantially larger than the subject. The Board finds the appellant's comparable #1 along with the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$16.29 to \$35.06 per square foot of living area. The subject's improvement assessment of \$21.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board

finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that 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: July 19, 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.