



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

APPELLANT: Debra Schott
DOCKET NO.: 07-29633.001-R-1 through 07-29633.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Debra Schott, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29633.001-R-1	02-35-301-038-0000	16,141	30,372	\$46,513
07-29633.002-R-1	02-35-301-039-0000	8,653	0	\$ 8,653

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels. Parcel #1 is improved with a one-story dwelling of frame and masonry construction containing 2,230 square feet of living area. The dwelling is 49 years old. Features of the home include a partial unfinished basement and a two-car attached garage. The dwelling is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance. Parcel #1 has a 25,221 square foot site, which is classified as a class 2-00 residential land. Parcel #2 consists of 28,843 square feet of unimproved land, which is classified as a class 2-41, vacant land under common ownership with adjacent residence. Both parcels are located in Palatine, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant is appealing the improvement assessment for parcel #1 and the land assessment for parcel #2.

For parcel #1, the appellant submitted information on three comparable properties described as one-story frame or masonry dwellings that have the same assigned neighborhood and classification codes as parcel #1. The comparable dwellings range in age from 51 to 54 years old, and they range in size from

2,214 to 2,486 square feet of living area. One comparable has a partial unfinished basement, and two comparables have slab foundations. Each dwelling has a fireplace; one dwelling has central air conditioning; and two comparables have an attached garage. The comparables have improvement assessments ranging from \$26,026 to \$29,621 or from \$11.73 to \$12.03 per square foot of living area. Parcel #1's improvement assessment is \$30,372 or \$13.62 per square foot of living area. Based on this evidence, the appellant requested that parcel #1's improvement assessment be reduced to \$26,522 or \$11.89 per square foot of living area.

The land assessment for parcel #1 is not being appealed. Parcel #1 has 25,221 square feet of land area and a land assessment of \$16,141. Parcel #1's land assessment represents 16% of its market value, and the market value was obtained by applying a unit price for an improved lot of \$4 per square foot to parcel #1's land area: $25,221 * \$4 = \$100,884 * 16\% = \$16,141$.

For parcel #2, the appellant's attorney submitted a brief in which he argued that the land assessment on parcel #2 should be reduced by 50%. According to the appellant's attorney, parcel #2 is assessed as if it were usable land for residential development. Parcel #2 has 28,843 square foot of land area and a land assessment of \$17,305. Parcel #2's land assessment represents 16% of its market value, and its market value was obtained by applying a unit price for an unimproved lot of \$3.75 per square foot to parcel #2's land area: $28,843 * \$3.75 = \$108,161 * 16\% = \$17,305$.

The appellant's attorney produced a letter dated July 31, 2007 from the Cook County Zoning Administrator. In the letter, the zoning administrator stated that parcel #2 was "located in the floodway and the floodplain" and that "in no case would a single family residence be allowed in any portion of a lot containing floodway." According to the zoning administrator, the only appropriate uses for properties located in floodways would "revolve around public flood control structures, storm sewers, bridges, culverts."

The appellant's attorney also presented copies of certificates of error on parcel #2 issued by the Cook County Assessor's office for 2004 and 2005 tax years. Each of these certificates of error reduced parcel #2's assessed value by 48%. According to the appellant's attorney, these certificates of error were based on floodway issues. The appellant's attorney requested that parcel #2's 2007 assessment be reduced by 50% from \$17,305 to \$8,653 or \$1.87 per square foot of parcel #2's land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein parcel #1's final assessment of \$46,513 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that have the same assigned neighborhood and classification codes as parcel #1. Two of the comparables are located one-quarter mile from parcel #1.

The dwellings range in age from 43 to 59 years old, and they range in size from 1,923 to 2,180 square feet of living area. One of the comparables has a full finished basement; two have unfinished basements, either full or partial; and one has a crawl-space foundation. Each comparable has one or two fireplaces and a garage, and three dwellings have central air conditioning. These properties have improvement assessments ranging from \$32,366 to \$37,542 or from \$16.83 to \$17.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the parcel #1's assessment.

The board of review submitted parcel #2's property characteristic sheet wherein parcel #2's final assessment of \$17,305 was disclosed. The board of review produced no evidence in support of this 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 parcel #1's improvement assessment is not warranted and a reduction in the parcel #2 land assessment is warranted.

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 presented assessment data on a total of seven equity comparables for parcel #1. The appellant's comparables #1 and #2 had slab foundations, which were not similar to the subject's partial unfinished basement. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparable #4 had a crawl-space foundation and also received reduced weight. The Board finds that the appellant's comparable #3 and the board of review's comparables #1 through #3 were generally similar to the subject in age and size, and all three comparables had basements. These comparables had improvement assessments that ranged from \$29,621 to \$52,596 or from \$11.92 to \$17.75 per square foot of living area. Parcel #1's improvement assessment of \$30,372 or \$13.62 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to parcel #1, the Board finds parcel #1's improvement assessment is equitable and a reduction in its assessment is not warranted.

The only evidence regarding the land assessment for parcel #2 was submitted by the appellant. The appellant's attorney submitted a brief in which he argued that the land assessment on parcel #2 should be reduced by 50%. The appellant's attorney argued that

parcel #2 was in a floodway and should not be assessed as an unimproved lot. In support of that contention, the appellant's attorney produced a letter from the Cook County zoning administrator, wherein the zoning administrator confirmed that parcel #2 was located in a floodway and that the only appropriate use for this parcel was for public flood structures. 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 and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in parcel #2's land assessment 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.



Chairman



Member



Member



Member



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 18, 2012



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.