



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

APPELLANT: Jon Segal  
DOCKET NO.: 07-29830.001-R-1  
PARCEL NO.: 01-13-402-004-0000

The parties of record before the Property Tax Appeal Board are Jon Segal, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago, 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:** \$28,505  
**IMPR.:** \$47,375  
**TOTAL:** \$75,880

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a residence. The property has a 79,183 square foot site and is located in Barrington, Barrington Township, Cook County.

The appellant's appeal is based on a contention of law challenging the subject's land assessment. No dispute was raised concerning the subject's improvement assessment.

In support of the land assessment reduction request, the appellant through legal counsel submitted a brief along with exhibits. The appellant contends that based upon the Plat of Survey (Exhibit A) about one-third of the subject parcel is a storm detention area with a Village Easement. Photographs of the area were also provided as Exhibit B. Based on the property characteristics sheet for the subject, the appellant contends that "all of the land for the property is being assessed at \$2.25 per square foot."<sup>1</sup> (Exhibit C)

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<sup>1</sup> The class 2 level of assessment under the Cook County Real Property Assessment Classification Ordinance of 16% would reflect an estimated market value of \$178,156 or \$2.25 per square foot of land area or a land assessment of \$28,585 or \$0.36 per square foot of land area.

Based on the foregoing evidence, the appellant contends that the storm detention area of 26,130 square feet "should be assessed at a value of \$1 per square foot due to the land being unusable." The appellant provided no objective market value evidence to support that "unusable" parcels or portions of parcels that are used for storm detention areas are valued at \$1 per square foot.

In conclusion, the appellant requested a reduction in the subject's land assessment to \$19,100.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$75,880 was disclosed. The subject has a land assessment of \$28,505 or \$0.36 per square foot of land area.

In support of the subject's land assessment, the board of review presented descriptions and assessment information on four comparable improved properties. The comparable parcels range in size from 26,572 to 48,743 square feet of land area. Each has the same neighborhood code as the subject property. These properties have land assessments ranging from \$9,565 to \$17,547 or \$0.36 per square foot of land area. The subject has a land assessment of \$28,505 or \$0.36 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land 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.

The appellant's marked a contention of law the basis of the appeal to challenge the subject's land assessment; the primary argument was the property was not properly valued. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). In support of this argument, the appellant's counsel asserted that about one-third of the subject parcel is a storm detention area with a Village Easement. Therefore, the appellant's counsel opined that the storm detention area of 26,130 square feet "should be assessed at a value of \$1 per square foot due to the land being unusable." The Property Tax Appeal Board finds the appellant did not submit any credible value evidence from an expert in the field of real estate valuation or comparable sales that established the market value of the subject property, given its purported deficiencies due to the storm detention area, was incorrect.

The board of review did submit data on four suggested comparable parcels located in the same neighborhood code assigned by the assessor as the subject property. While these parcels are smaller than the subject, each has a land assessment of \$0.36 per

square foot of land area which is identical to the subject's land assessment.

Based on this record, the Board finds the appellant did not demonstrate that the subject's land assessment was erroneous and a reduction in the subject's assessment is not 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: 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.