



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

APPELLANT: Huy Buildings LP
DOCKET NO.: 07-30111.001-C-1 through 07-30111.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Huy Buildings LP, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-30111.001-C-1	03-21-308-001-0000	18,220	0	\$18,220
07-30111.002-C-1	03-21-308-002-0000	22,037	0	\$22,037
07-30111.003-C-1	03-21-308-006-0000	16,203	0	\$16,203
07-30111.004-C-1	03-21-308-007-0000	47,916	0	\$47,916

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four parcels of land totaling 115,249 square feet. Two of the parcels are classified as 2-41, vacant land under common ownership with adjacent residence and the other two parcels are classified as 1-00, vacant land as designated by the county assessor. The class 2-41 parcels have an ordinance level of assessment of 16% while the 1-00 parcels are assessed at 22% of their market value under the ordinance. 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. All of these properties are class 2-41 lots, as designated by the county assessor. These properties range in lot size from 16,335 to 54,102 square feet and have land assessment of \$.76 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the board disclosed the subject's land assessment for the 2-41 classified parcels as \$45,296 or \$.76 per square

foot and the 1-00 classified parcels as \$38,184 or \$1.83 per square foot. In support of the subject's assessment, the board of review submitted assessment information on four properties suggested as comparable. The lots are all classified as 2-41, vacant land under common ownership with adjacent residence. They range in size from 16,335 to 54,102 square feet and have assessed values of \$.76 per square foot. The board of review included all of the appellant's comparables in its evidence. 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 four properties suggested as comparable to the subject and classified as 2-41. The PTAB finds these comparables similar to the subject parcels classified as 2-41. The properties range in size from 16,335 to 54,102 square feet and have assessed values of \$.76 per square foot. In comparison, the subject parcels classified as 2-41 have land assessments of \$.76 per square foot which is the same as the comparables. 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.

As to the subject parcels classified as 1-00, the PTAB finds the appellant failed to submit any evidence to show these parcels were over assessed when compared to other parcels with the same level of assessment. Further, the PTAB finds the appellant failed to submit any evidence to show that these parcels were incorrectly classified. The appellant failed to present any evidence to show where these parcels were located in relation to the other 2-41 parcels and the improved residence parcel. Therefore, the PTAB finds that a reduction on these parcels 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

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: January 31, 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.