



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

APPELLANT: Alan Young
DOCKET NO.: 07-30167.001-R-1
PARCEL NO.: 17-08-407-011-0000

The parties of record before the Property Tax Appeal Board are Alan Young, the appellant, by attorney G. Terence Nader of Schoenberg, Finkel, Newman & Rosenberg, LLC, 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: \$32,992
IMPR.: \$0
TOTAL: \$32,992

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant parcel of land containing 6,288 square feet of land area and located in Northbrook, West Chicago Township, Cook County. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") which is assessed at 22% of market value.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six suggested comparable parcels described as class 1-00 properties under the Ordinance. The appellant did not disclose the proximity of these properties to the subject. The parcels range in size from 5,952 to 14,947 square feet of land area and have land assessments ranging from \$15,713 to \$28,409 or from \$1.76 to \$3.85 per square foot of land area. The subject has a land assessment of \$32,992 or \$5.25 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$16,600 or \$2.64 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land only assessment of \$32,992 was disclosed. The board of review presented a memorandum asserting that the subject's market area was surveyed for comparables. The subject has an estimated market value of \$23.85 per square foot of land area. In support of the subject's estimated market value, the board of review presented "Facesheets" for comparables in the subject's neighborhood which are "assessed" [have a market value] of \$40.00 per square foot.

In support of the subject estimated market value, the board of review presented Facesheets for six suggested comparables in the subject's neighborhood. Each of the comparable parcels were class 1-00 properties that are assessed at 22% of market value under the Ordinance. The comparables range in size from 523 to 31,788 square feet of land area. Each comparable is said to have a land assessment of \$8.80 per square foot of land area or a market value of \$40.00 per square foot of land area. In addition, the board of review included Facesheets for the six comparables presented by the appellant which reveal market values ranging from \$8.00 to \$23.75 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In written rebuttal the appellant through legal counsel points out size and classification differences between the subject and some of the comparables presented by the board of review in the form of Facesheets.

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 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. 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 twelve comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the appellant's comparables #2 and #5 along with board of review comparables #5 and #6 most similar to the subject in classification, size and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables ranged in land size from 5,952 to 7,259 square feet of land area and had land assessments ranging from \$2.64 to \$8.80 per square foot of land area. The

subject has a land assessment of \$5.25 per square foot of land area which falls within the range of the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

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: April 20, 2012

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.