



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

APPELLANT: Barry Koller
DOCKET NO.: 07-30683.001-C-1
PARCEL NO.: 16-12-201-016-0000

The parties of record before the Property Tax Appeal Board are Barry Koller, the appellant, by attorney Michael Griffin 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: \$ 31,119
IMPR.: \$ 0
TOTAL: \$ 31,119

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one parcel of vacant land, classified as 1-00 vacant land by the county assessor, and totaling 2,829 square feet. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the land equity argument, the appellant submitted assessment information on a total of three parcels suggested as comparable to the subject and located in Chicago. The data, in its entirety, reflects that all three of the properties are described as class 1-00 vacant land property as designated by the county assessor. The suggested comparables range in lot size from 2,850 to 3,100 square feet and are assessed at a land unit price of \$15.00 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 subject's total land assessment of \$31,119, or land unit price of \$50.00 per square foot, was disclosed. In support of the subject's assessment, the board submitted a chart

listing the permanent index number, street address, square footage and land unit price for the subject and 23 suggested comparable properties. These properties range in land unit price from \$15.00 to \$50.00 per square foot. It should be noted that all three of the appellant's comparables are included on the board's chart.

The board of review also submitted the property record cards for the subject and seven of the properties on the chart. The properties are all class 1-00 vacant land parcels as designated by the county assessor and valued at a land unit price ranging between \$15.00 and \$50.00 per square foot. They range in lot size from 615 to 6,220 square feet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, 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 23 properties suggested as comparable for the Board's consideration. The Board finds that the parties' comparables are all similar to the subject as they are all located in the subject's neighborhood and classified as class 1-00 as designated by the county assessor. All 23 of these properties are vacant parcels with a land unit price ranging from \$15.00 to \$50.00 per square foot. In analysis, the Board accorded most weight to these comparables. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and no reduction in its 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.

Ronald R. Cuit

Chairman

Frank A. Huff

Member

Mark Morris

Member

JR

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: March 22, 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.