



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

APPELLANT: Mike Staublin
DOCKET NO.: 08-20728.001-R-1 through 08-20728.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mike Staublin, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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 |
|------------------|--------------------|--------|---------|----------|
| 08-20728.001-R-1 | 14-17-304-043-0000 | 23,757 | 0 | \$23,757 |
| 08-20728.002-R-1 | 14-17-304-044-0000 | 23,757 | 0 | \$23,757 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two vacant adjacent parcels each with 3,759 square feet of land area for a combined land area of 7,518 square feet. The property is located at 1429 and 1431 West Cullom Avenue, Lake View Township, Chicago, Cook County. The property is classified as class 1-00, vacant land, under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). Class 1-00 property has an Ordinance level of assessment for the 2008 tax year of 22% of market value.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as vacant lots that range in size from 3,750 to 8,050 square feet of land area. The appellant submitted data from the Cook County Assessor's website disclosing land comparable #3 had the same neighborhood code as the subject parcels. The comparables had land assessments ranging from \$23,718 to \$48,856 or from \$3.15 to \$7.75 per square foot of land area. Based on this evidence, the appellant requested the land assessment for each parcel be reduced to \$21,589 or \$5.74 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessments of

\$78,976 or \$10.50 per square foot of land area was disclosed. The board of review indicated the subject's total assessment reflects a market value of \$358,982 or \$47.75 per square foot of land area when applying the Ordinance level of assessments for class 1-00 property.

In support of the assessment the board of review submitted information on 12 sales that were described as ranging in size from 2,950 to 26,612 square feet of land area. These properties sold from August 2003 to June 2005 for prices ranging from \$325,000 to \$5,950,000 or from \$41.75 to \$239.67 per square foot of land area.

The board of review also submitted one land equity comparable with 100 square feet of land area and a land assessment reflecting a market value of \$47.75 per square foot of land area.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's land 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Board finds the appellant's comparables are the most similar to the subject in size. These three properties had land assessments ranging from \$3.15 to \$7.75 per square foot of land area. Appellant's comparable #3 was most similar to the subject in location being located within the same block and along the same street as the subject property. This comparable had a land assessment of \$6.32 per square foot of land area. The subject's land assessment of \$10.50 per square foot of land area falls above the range established by the best comparables in this record. The Board finds the comparable sales presented by the board of review did not address the appellant's assessment inequity argument and are to be given no weight. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is 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.



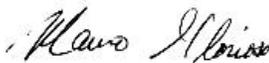
Chairman



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: November 22, 2013



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.