



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

APPELLANT: Charlie Corry  
DOCKET NO.: 08-20788.002-R-1  
PARCEL NO.: 14-29-130-009-0000

The parties of record before the Property Tax Appeal Board are Charlie Corry, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in 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:

**LAND:** \$ 10,600  
**IMPR.:** \$ 0  
**TOTAL:** \$ 10,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels, 14-29-130-010 and 14-29-130-009, adjacent to and under the same ownership as a residentially improved lot, 14-29-130-010. The two parcels contain a total of 5,525 square feet of land, or 2,750 and 2,775 square feet respectively, and are located in Lake View Township, Cook County. The improved parcel is not the subject of this appeal.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of vacant, class 2-41 parcels, like the subject, located within five blocks of the subject. They range in size from 1,584 to 3,100 square feet with land assessments ranging from \$6,047 to \$10,019 or \$3.23 to \$3.82 per square foot.

Based on the evidence submitted, 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 final assessment of \$17,244 or \$6.21 per square foot of land was disclosed. In support of the assessment, the board submitted property characteristic printouts and descriptive data on six properties suggested as comparable to the subject. The six suggested comparables consist of improved parcels that range in size from 2,750 to 3,231 square feet with land assessments ranging from \$13,028 to \$17,089 or \$4.23 to \$6.21 per square foot. Based on the evidence presented, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant's argument was unequal treatment in the assessment process. The Property Tax Appeal Board finds the appellant's comparables to be the most similar properties to the subject in the record and accorded the most weight. These properties have improvement assessments ranging from \$3.23 to \$3.82 per square foot. The subject's per square foot improvement assessment of \$6.21 falls above the range established by these properties. The Board finds the board of review's comparables less similar to the subject, in that unlike the subject, they consist of improved residential parcels. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's assessment is inequitable and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject parcel was inequitably assessed by clear and convincing evidence and a 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 M. Louie*

Member

*Shawn R. Lerbis*

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 22, 2011

*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.