FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Swanette Triem
DOCKET NO.: 08-21725.001-C-1
PARCEL NO.: 11-29-321-003-0000

The parties of record before the Property Tax Appeal Board are Swanette Triem, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, 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 ***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:	$43,018
IMPR.:	$13,030
TOTAL:	$56,048

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,119 square foot parcel of land improved on January 1, 2008 with a commercial building. The appellant, via counsel, argued both the market value of the subject property is not accurately reflected in the property's assessed valuation and that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

The appellant argues that the subject’s improvement was demolished by April 23, 2008 to allow the property to be converted to a parking lot for the use of the apartment building located next door. He argues that the improvement was vacant from January 1, 2008 until its demolition and a vacancy factor

should be applied to the improvement for this time. In support of this argument, the appellant included a copy of an affidavit attesting that the property was purchased for the specific purpose to be demolished and converted into a parking lot. He also included a copy of the demolition permit and the invoice from the wrecking company.

The appellant then asserts the vacant land is inequitably assessed. In support of this equity argument, the appellant submitted assessment data and descriptions on 11 properties suggested as comparable to the subject. The data in its entirety reflects that the properties are improved with two or three-story, apartment buildings. The properties range in land size from 6,650 to 20,520 square feet and have land assessments of $2.25 per square foot. Their improvement assessments range from $4.44 to $9.81 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of $58,312 or $3.05 per square foot and total assessment of $71,342 were disclosed. The total assessment reflects a fair market value of $356,710 when the Cook County Real Property Assessment Classification Ordinance level of assessment for 2008 of 20% for Class 3 properties is applied.

In support of the assessment, the board submitted a memo asserting that if the subject property was classified as vacant land, it would be assessed for a market value of $17.00 per square foot. In addition, the board of review asserts the subject sold in September 2006 for $2,400,000 and included a copy of the PTAX-203, Illinois Transfer Declaration. Finally, the board of review indicates the subject received vacancy relief for 2008.

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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm’s length sale of the

subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant submitted evidence showing the subject property's improvement was demolished by April 23, 2008 or by the 114th day of the year. The board of review asserts that the subject has already received vacancy relief. The subject has an improvement assessment of $13,030 which reflects a market value of $65,150 which is a portion of the purchase price from the sale of the subject in September 2006 for $2,400,000. In addition, the current improvement assessment reflects an assessment of $115.31 per day until the date demolition was completed. This assessment can be calculated to an assessment for the entire year of $42,203 or $2.41 per square foot of building area as it existed on January 1, 2008. The Board finds that this assessment is below the range of the comparables submitted by the appellant which are apartment buildings. In addition, the Board finds that although the improvement was vacant from January 1 until its demolition, there was still some value in the building and a reduction based on this vacancy in unwarranted. Therefore, the Board finds the appellant failed to show by a preponderance of the evidence that the subject's improvement assessment did not reflect the demolition of the improvement or that the property was overvalued.

The appellant also argues inequity for the land's assessment. Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of 11 equity comparables. The Board finds these comparables similar to the subject in land size and location. These properties range in land size from 6,650 to 20,520 square feet and have land assessments of $2.25 per square foot. In comparison, the subject's land assessment of $3.05 per square foot is above the range of these comparables. Therefore, 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 not supported and a reduction in the land 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.

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: May 21, 2014

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.