FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ted A. Efimov
DOCKET NO.: 08-22070.001-R-1
PARCEL NO.: 28-31-300-019-0000

The parties of record before the Property Tax Appeal Board are Ted A. Efimov, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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:	$20,244
IMPR.:	$0
TOTAL:	$20,244

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant site with 28,314 square feet of land area. The property is located in Tinley Park, Bremen Township, Cook County. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (here-in-after "Ordinance") with a level of assessment of 22% of market value for the 2008 tax year.

The appellant is challenging the subject's assessment for the 2008 tax year based on assessment equity. In support of this argument the appellant submitted descriptions and assessment information on four comparables described as vacant sites that ranged in size from 2,787 to 24,999 square feet of land area. The comparables had the same classification code and neighborhood code as the subject property. The comparables have land assessments ranging from $153 to $5,499 or from $.05 to $.22 per square foot of land area. The subject's land assessment is $20,244 or $.715 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $2,619 or $.0925 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $20,244 was disclosed. The subject's assessment reflects a market value of $92,018 or $3.25 per square foot of land area. The board of

review submitted a memorandum describing the subject property as a vacant residential site and asserted that the appellant was using comparables composed of condominium association common area and back lots. To support the assessment the board of review presented descriptions and assessment information on five comparable sales and four equity comparables. The five comparable land sales ranged in size from 9,300 to 80,019 square feet of land area and sold from 2005 to 2007 for prices ranging from $70,000 to $420,000 or from $1.67 to $7.53 per square foot of land area. The comparables had a median sales price of $5.86 per square foot and a mean price of $4.95 per square foot of land area.

The four equity comparables were reported to range in size from 28,357 to 56,192 square feet of land area. The comparables had land assessments reflecting market values ranging from $92,160 to $182,625 or $3.25 per square foot of land area. When applying the Ordinance level of assessments to the market value of $3.25 per square foot results in a land assessment of $.715 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted the board of review land comparable sales had assessments ranging from $.22 to $.71 per square foot of land area reflecting market values ranging from $1.00 to $3.25 per square foot of land area.

The appellant also asserted the subject property is a land locked parcel with no access to any road while board of review comparable #1 has excess to the 180th Street right of way and comparables #2, #3 and #4 have access to Sayre Avenue or Harlem Avenue. The appellant asserts these properties are not comparable.

The appellant also replied that the subject property is a "back-lot" and none of the comparables he provided has a $1.00 land assessment as condominium common area as set forth in section 10-35(a) of the Property Tax Code (35 ILCS 200/10/35(a)).

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 does not support a reduction in the subject's assessment.

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 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 has not met this burden.

The Board finds the record contains eight equity comparables submitted by the parties. The comparables were vacant sites that ranged in size from 2,787 to 56,192 square feet of land area with land assessments that ranged from $.05 to $.715 per square foot of land area. The subject's land assessment of $.715 per square foot of land area falls within the range established by the comparables in this record. Although the appellant asserted the subject parcel was "land locked" there was no market data analysis that demonstrated whether there was an impact on value due to location or that the subject's assessment was not reflective of value considering the property's location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is not 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: December 20, 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.