



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

APPELLANT: Geril Zern  
DOCKET NO.: 08-22678.001-R-1  
PARCEL NO.: 09-10-301-119-0000

The parties of record before the Property Tax Appeal Board are Geril Zern, the appellant(s), by attorney Edward P. Larkin, of Attorney at Law in Des Plaines; 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:** \$ 114,421  
**IMPR.:** \$ 0  
**TOTAL:** \$ 114,421

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 109,410 square foot vacant land parcel. Its total assessment is \$114,421. This assessment yields a fair market value of \$520,095, or \$6.00 per square foot of land area after applying the 22% assessment ratio for vacant land pursuant to the Cook County Classification Ordinance for class 1-00 property. The appellant, via counsel, argued that the subject is not equitably assessed and that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the market value argument, the appellant's attorney submitted a brief that stated the subject's assessment should be reduced because 40% of the land at issue is located in

Lake Mary Anne. The appellant's submitted the subject's property record card, a photo of the subject, and a printout from FloodSmart.gov. In addition, the printout indicates the subject is in an "AE" high risk flood zone area. The appellant also submitted a printout of a FEMA aerial photo of the subject that indicates Lake Mary Anne is located in an AE zone while the area surrounding the lake is labeled Zone X. In addition, the appellant submitted a copy of the subject property's 2004 Property Tax Appeal Board decision. The decision indicates the 2004 assessment was reduced based on a subsequent year (2005) board of review reduction.

In support of the equity argument, the appellant submitted sixteen suggested comparables. The comparable parcels are located on the subject's Sidwell block, contain single-family homes, and are classified as residential properties. The suggested comparables are assessed at \$0.64 per square foot of land while the subject is assessed at \$1.32 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$114,421 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum, one comparable sale, and four equity comparables. The comparable sale consists of a 21,602 square foot parcel of land located on the subject's Sidwell block. This parcel sold in 2005 for \$475,000, or \$21.99 per square foot. The equity comparables consists of vacant land parcels located in the subject's city with one parcel located on the subject's Sidwell block. The comparables range in size from 32,714 to 62,557 square feet of land and are assessed at \$1.32 per square foot of land. The board of review's memorandum states that the appellant did not provide a Plat of Survey which would have delineated the portion of the subject land that is situated in Lake Mary Anne. Additionally, the board's memorandum states there may be value to areas under water and identifies this value as riparian rights. Based on this submission, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney took issue with the board's definition of "riparian rights." In addition, the appellant's attorney stated that the board of review did not address the issue that the lake is in a federal floodway or that the subject is a common area and services a much larger public

need. Lastly, the appellant's rebuttal states the board of review did not address the 2004 PTAB decision.

At hearing, the appellant's attorney argued that the subject land is not buildable as it is situated in a high risk flood zone area known as "AE" and that AE land is typically assessed at \$1.00 per square foot. The appellant's attorney also stated that the subject land is unbuildable. In addition, the appellant's attorney argued that the subject's assessment should be reduced as its 2009 assessment was lower than its 2007 assessment pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The board of review's representative argued that the subject's 2009 land assessment reflected a market value of \$7.25 per square foot of land while the subject's 2007 assessment reflected a market value of \$6.00 per square foot of land. She explained that vacant land was assessed at 22% of market value in 2007 while vacant land was assessed at 10% of market value in 2009. In addition, the board's representative stated that the appellant did not provide any evidence of the subject's market value such as an appraisal or sales comparables.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review

v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that the board of review's Comparable #4 is the most similar to the subject in location, size, and classification as vacant land. The Board gives less weight to the appellant's comparables as they are improved with single-family homes while the subject property is unbuildable vacant land. Additionally, the Board gives less weight to the remaining board of review comparables as they are located further away from the subject. As such, the Board finds that the appellant has not met the burden of proving by clear and convincing evidence that the subject is not equitably assessed, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant has not met the burden of proving, by a preponderance of the evidence, that the subject is overvalued. The appellant did not provide an appraisal or a range of sales comparables with which to compare the subject. In addition, the Board finds the appellant submitted insufficient evidence to show a portion of the subject land is underwater in Lake Mary Anne. Such evidence could have included a Plat of Survey. Furthermore, the appellant did not provide any evidence in support of the argument that 40% of the subject land should be accorded common area status with an assessment of \$1.

In addition, the Board finds no reduction is warranted pursuant to the Hoyne Savings & Loan Assoc. decision. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). The Board finds that 2007 and 2009 were in different triennial periods and that the level of assessment for vacant land changed from 22% in 2008 to 10% in 2009. In addition, the market value of the subject land was \$6.00 per square foot in 2008 and was \$7.25 per square foot in 2009.

Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not 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.



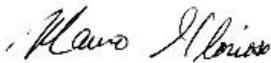
Chairman



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: March 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.