



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

APPELLANT: Kevin Coogan
DOCKET NO.: 08-24095.001-R-1
PARCEL NO.: 14-32-403-068-0000

The parties of record before the Property Tax Appeal Board are Kevin Coogan, the appellant(s), by attorney Richard J. Caldarazzo, of Mar Cal Law, 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: \$5,170
IMPR: \$0
TOTAL: \$5,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,350 square foot parcel of vacant land. The appellant argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted information on a total of three properties suggested as comparable and located within six blocks of the subject. The properties are described as vacant lots that range in size from 2,100 to 2,768 square feet and in assessment from \$2.20 to \$4.40 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$26,754 or \$11.38 per square foot. In support of the subject's assessment, the board of review submitted a grid listing the sales of five vacant lots that ranged in size from 2,400 to 46,378 square feet. They sold from February 2003 to July 2005 for prices ranging from \$142.56

to \$351.36 per square foot. The board also submitted a second grid listing the property identification number, address, size, classification, level of assessment, market value base on the assessment, and market value price per square foot. These properties range in size from 3,000 to 3,106 square feet and in market value based on the assessment of \$100.00 per square foot. The subject's assessment reflects a market value of \$51.75 per square foot. The comparables market values reflect assessment of \$2.20 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing the appellant's attorney argued that the evidence supports a reduction. The board of review rested on the evidence submitted.

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 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

The parties presented a total of 10 equity properties suggested as comparable. The PTAB finds all the comparables similar to the subject. These properties range in size from 2,100 to 3,106 square feet and assessments from \$2.20 to \$4.40 per square foot. In comparison, the subject's assessment of \$11.38 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 PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: September 20, 2013

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.