



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

APPELLANT: George J. Witous  
DOCKET NO.: 08-25993.001-R-1 through 08-25993.016-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George J. Witous, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25993.001-R-1	24-01-306-008-0000	5,544	0	\$5,544
08-25993.002-R-1	24-01-306-009-0000	5,544	0	\$5,544
08-25993.003-R-1	24-01-306-010-0000	5,544	0	\$5,544
08-25993.004-R-1	24-01-306-011-0000	5,694	0	\$5,694
08-25993.005-R-1	24-01-306-030-0000	6,625	0	\$6,625
08-25993.006-R-1	24-01-306-031-0000	6,708	0	\$6,708
08-25993.007-R-1	24-01-306-034-0000	6,708	0	\$6,708
08-25993.008-R-1	24-01-306-035-0000	6,708	0	\$6,708
08-25993.009-R-1	24-01-306-036-0000	6,708	0	\$6,708
08-25993.010-R-1	24-01-306-037-0000	6,708	0	\$6,708
08-25993.011-R-1	24-01-306-043-0000	6,708	0	\$6,708
08-25993.012-R-1	24-01-306-044-0000	6,708	0	\$6,708
08-25993.013-R-1	24-01-306-045-0000	6,708	0	\$6,708
08-25993.014-R-1	24-01-306-046-0000	6,708	0	\$6,708
08-25993.015-R-1	24-01-306-047-0000	6,708	0	\$6,708
08-25993.016-R-1	24-01-306-048-0000	12,367	0	\$12,367

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 16 vacant residential lots that have a combined land area of 46,927 square feet.<sup>1</sup> The property is located at 9108-9144 South California and 2901-2807 West 91<sup>st</sup> Street, Evergreen Park, Worth Township, Cook County.

<sup>1</sup> Both the appellant and the board of review misreported the size of the subject parcels as totaling 50,864 square feet of land area.

Each parcel 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 copies of the property characteristic sheets from the Cook County Assessors website for each of the parcels under appeal. The characteristic sheets for the parcels provide the following information for each property index number (PIN) under appeal.

PIN	Assessment	Size in square feet	Assessment per square foot
24-01-306-008-0000	\$5,544	2,400	\$2.31
24-01-306-009-0000	\$5,544	2,400	\$2.31
24-01-306-010-0000	\$5,544	2,400	\$2.31
24-01-306-011-0000	\$5,694	2,465	\$2.31
24-01-306-030-0000	\$6,625	2,868	\$2.31
24-01-306-031-0000	\$6,708	2,904	\$2.31
24-01-306-034-0000	\$6,708	2,904	\$2.31
24-01-306-035-0000	\$6,708	2,904	\$2.31
24-01-306-036-0000	\$6,708	2,904	\$2.31
24-01-306-037-0000	\$6,708	2,904	\$2.31
24-01-306-043-0000	\$6,708	2,904	\$2.31
24-01-306-044-0000	\$6,708	2,904	\$2.31
24-01-306-045-0000	\$6,708	2,904	\$2.31
24-01-306-046-0000	\$6,708	2,904	\$2.31
24-01-306-047-0000	\$6,708	2,904	\$2.31
24-01-306-048-0000	\$12,367	5,354	\$2.31

The appellant submitted information on four equity comparables located in Justice, Lyons Township, Cook County that ranged in size from 20,037 to 29,400 square feet of land area with land assessments ranging from \$1,101 to \$40,425 or from \$.05 to \$1.38 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's total land assessment to \$17,370 or \$.37 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total land assessment of \$108,398 or \$2.31 per square foot of land area was disclosed. The combined land assessment reflects a market value of \$492,718 or \$10.50 per square foot of land area when applying the Ordinance level of assessment for class 1-00 property of 22%. The board of review submitted a memorandum asserting that the appellant used comparables from Lyons Township. The memorandum further explained there was no sales history on the subject property but the Cook County Recorder of Deeds reported mortgages in the amount of \$5,000,000 and \$6,400,000 were executed in November 2007 and September 2008, respectively. Based on this evidence, 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 the 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 land 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 16 parcels under appeal ranged in size from 2,400 to 5,354 square feet of land area and each was assessed at an identical or uniform unit value of \$2.31 per square foot of land area. The appellant submitted information on four comparables that each was substantially larger than each of individual parcels under appeal. The appellant's comparables ranged in size from 20,037 to 29,400 square feet of land area or from approximately 274% to 1,125% larger than each of the subject parcels. These comparables had land assessments ranging from \$.05 to \$1.38 per square foot of land area. The Board finds the appellant's comparables were not sufficiently similar to the subject parcels in size to demonstrate assessment inequity in the land assessments. The Board finds given the economies of scale between the comparables and the subject parcels, the differences in location between the comparables and the subject parcels and the fact each of the 16 parcels under appeal are assessed at a uniform unit value of \$2.31 per square foot of land area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessments were inequitable and a reduction in the assessments are 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.



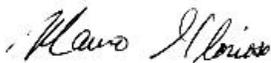
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Chairman



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Member



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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



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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.