



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

APPELLANT: Hugh McLaughlin
DOCKET NO.: 08-26231.001-C-1 through 08-26231.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hugh McLaughlin, the appellant, 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 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
08-26231.001-C-1	22-27-404-013-0000	88,740	0	\$88,740
08-26231.002-C-1	22-27-404-014-0000	41,025	0	\$41,025

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of vacant land, each classified as 1-00 vacant land by the county assessor, and totaling 84,264 square feet. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment information on a total of nine parcels suggested as comparable to the subject and located on the same block as the subject property. The data, in its entirety, reflects that all nine of the properties are improved as residential class 2 property as designated by the county assessor. The suggested comparables range in lot size from 16,979 to 27,743 square feet and are assessed at a land unit price of \$4.50 per square foot. 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 \$129,765, or \$7.00 per

square foot of land area, was disclosed. In support of the subject's assessment, the board submitted raw sales data on eight properties. The sales occurred between 2005 and 2007 for prices ranging from \$245,000 to \$400,000 or from \$7.57 to \$24.24 per square foot.

The board of review also submitted assessment information on five suggested comparables located within two blocks of the subject property. The properties are all class 1 vacant land parcels as designated by the county assessor and valued at \$9.00 per square foot. They range in lot size from 17,500 to 24,823 square feet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that only one of the board's comparables is located on the same block as the subject property whereas all of the appellant's comparables are on the subject's block. Additionally, the appellant argued that the board's comparable identified by PIN 22-27-406-006 is assessed at \$4.50 per square foot, not \$9.00 per square foot as the board had indicated, but provided no evidence as to this contention.

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.

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 Board finds the appellant has not met this burden.

The parties submitted a total of 14 properties suggested as comparable for the Board's consideration. The Board is not persuaded by the appellant's argument that the values of the differently classified parcels as established by the county assessor show the subject is inequitably assessed. The Board finds that the comparables submitted by the board of review are most similar to the subject in classification, size and location. In analysis, the Board accorded most weight to these comparables. These comparables were all assessed at a land unit price of \$9.00 per square foot. The subject's assessment at \$7.00 per square foot is below the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in classification, size, and/or location. Additionally, the Board gives little weight to the board of review's sales evidence as the data is merely raw sales data and does not address the appellant's equity argument.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board

finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: August 28, 2012

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.