



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

APPELLANT: Orchard Hill Building Company
DOCKET NO.: 08-26488.001-R-1
PARCEL NO.: 27-19-400-001-0000

The parties of record before the Property Tax Appeal Board are Orchard Hill Building Company, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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:

LAND: \$ 61,469
IMPR.: \$ 87,315
TOTAL: \$ 148,784

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two single-family dwellings on one parcel of land. Improvement #1 is a 52 year old, two-story frame dwelling. It contains 2,577 square feet of living area and has an improvement assessment of \$28.11 per square foot of living area. Improvement #2 is an 88 year old one-story, frame dwelling containing 586 square feet of living area. It has an improvement assessment of \$25.37 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process as the basis of this appeal.

After reviewing the appellant's grid sheet, it indicates only the land assessment is being contested. In support of this equity argument, the appellant submitted assessment information

for four properties suggested as comparable to the subject. The grid sheet indicates that these four properties are receiving a special assessment for farmland use. They range in size from 2,784,355 to 3,354,512 square feet in area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment for Improvement #1 of \$72,448, as well as the improvement assessment for Improvement #2 of \$14,867, was disclosed. The board of review submitted assessor database printouts for three residential dwellings suggested as comparable. The comparables have various amenities deemed comparable to those of the subject. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, 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 land 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 appellant submitted a total of three properties suggested as comparable for the Board's consideration. The only elements of comparison provided by the appellant are aggregate land size and permanent index number. The appellant failed to provide specific details for each permanent index number suggested as

comparable. As the three suggested comparables have the special farmland designation, the Board does not find these comparables similar to the subject. As there is no range of equity comparables with which to compare the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and no reduction in its 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 24, 2014

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.