



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

APPELLANT: Ronald Ohr
DOCKET NO.: 08-28105.001-R-1
PARCEL NO.: 10-15-206-047-0000

The parties of record before the Property Tax Appeal Board are Ronald Ohr, the appellant(s), by attorney Katherine Amari O'Dell, of The Law Offices of Amari & Locallo 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: \$21,780
IMPR.: \$0
TOTAL: \$21,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,200 square foot parcel of land. The board of review submitted a property record card that indicated there is an improvement on the subject property. The appellant submitted documentation that indicated there is no improvement on the subject parcel. The appellant argued that the subject's improvement assessment should be removed and the subject should be assessed as vacant land.

In support of this argument, the appellant submitted photos of the subject property, a Sidwell map, a plat of survey, a tax deed, a Village of Skokie resolution regarding subdividing the subject property and three suggested vacant land comparables. The comparables range in size from 1,530 to 7,921 square feet of land and are assessed at \$3.02 per square foot of land. Based on this evidence, the appellant requested removal of the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$32,575. The board of review's property record card indicates there is a one-story, frame, 800 square foot, single-family residence on the subject property. The subject's improvement assessment is \$23,935 or \$29.92 per square foot of building area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, frame, or frame and masonry, single-family homes located in the same neighborhood as the subject. The improvements range in size from 910 to 995 square feet of building area and range in age from 55 to 81 years old. Their improvement assessments range from \$29.10 to \$30.70 per square foot of building area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

The PTAB finds that the appellant has submitted sufficient evidence to establish that the subject parcel is vacant land. The photo submitted by the board of review does not show a one story home located on the subject property. In addition, the appellant's plat of survey indicates that the parcel consists of vacant land. As a result, the PTAB finds the subject is a vacant land parcel. Additionally, the Board finds that the appellant's requested assessment is supported by the appellant's vacant land comparables and a reduction to the appellant's request 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.



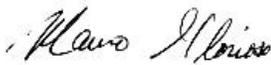
Chairman



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: June 20, 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.