



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

APPELLANT: Bee Bindrey
DOCKET NO.: 08-28289.001-R-1
PARCEL NO.: 03-22-101-004-0000

The parties of record before the Property Tax Appeal Board are Bee Buidrey, the appellant; 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: \$ 40,416
IMPR.: \$ 870
TOTAL: \$ 41,286

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an 84,201 square foot parcel of land. In 2008, it was improved with a vacant and boarded, 103 year old, 1,552 square foot, single-family dwelling. In 2008, the Cook County Assessor applied a 10% occupancy factor to the subject dwelling. The subject has a classification code of 2-03 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Prospect Heights, Wheeling Township, Cook County.

The appellant contends assessment inequity. In support of the assessment inequity argument, the appellant submitted information regarding three comparable properties located adjacent to the subject property. The suggested comparables are described as vacant, one to one and one-half story single family dwellings that range in size from 1,384 to 1,800 square feet of living area. These comparables are situated on lots that range from 34,142 to 34,650 square feet of land. The subject and the comparables are assessed at \$0.48 per square foot of land.

The appellant also submitted a copy of a 2007 demolition permit, a plat of survey, and a written statement that indicated 75% of the subject property is located in a flood plain. The appellant's

statement also indicated that there is litigation between the appellant and the City of Prospect Heights regarding the zoning of the subject property. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$40,416, or \$0.48 per square foot of land, was disclosed. To demonstrate the subject was correctly assessed, the board of review presented four suggested comparable properties located in the subject's neighborhood code. The suggested comparables are one-story, single-family dwellings that range in size from 1,750 to 2,155 square feet of living area. These comparables are situated on lots that range from 22,400 to 33,300 square feet of land. The subject and the comparables are assessed at \$0.48 per square foot of land. 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 argued assessment inequity 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). 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 did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information regarding a total of seven suggested comparables. The Board finds all of the comparables are the most similar to the subject property in size, location, and classification. These properties range in size from 22,400 to 34,650 square feet of land and are assessed at \$0.48 per square foot of land. The subject has a land assessment of \$0.48 per square foot of land. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

With regard to the appellant's argument that a portion of the subject is unbuildable due to the assertion that it is in a floodplain, the Board finds that the appellant submitted no substantive evidence to support this contention. The appellant's submission on this issue consisted of a plat of survey and a letter from Cook County dated June 1, 2007 that described the conditions required for the subject property's demolition permit. The appellant submitted no substantive evidence regarding the issue of whether the subject lot was buildable in 2008. Lastly, the plat of survey submitted by the appellant does not delineate

where the subject property lies. As such, the Board finds the appellant submitted no credible evidence that the subject's land assessment was incorrect. Therefore, the Property Tax Appeal Board finds 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.



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: October 19, 2012



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.