



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

APPELLANT: John Janis
DOCKET NO.: 08-28569.001-C-1
PARCEL NO.: 24-07-411-006-0000

The parties of record before the Property Tax Appeal Board are John Janis, the appellant(s), by attorney Deborah M. Petro 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: \$ 73,697
IMPR: \$ 20,520
TOTAL: \$ 94,217**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of 70,524 square feet of land, with no improvements. The subject is classified as a 5-90 minor commercial improvement under the Cook County Classification of Real Property Ordinance. The subject had a total assessment of \$94,217 for tax year 2008, of which \$20,520 was for the purported minor improvement. The subject's land assessment was \$1.04 per square foot of land. The appellant argued, via counsel, that the subject is inequitably assessed as the basis for this appeal.

In support of the equity argument, the appellant submitted three vacant land properties suggested as comparable to the subject. These comparables range in size from 78,626 to 127,761 square feet of land, and have land assessments of \$0.05. The appellant also submitted color photographs of the subject and the comparables. An affidavit was also submitted, naming the appellant as the affiant. In the affidavit, the appellant stated that the subject was vacant land, except that "[t]oward the back is an antenna but is not owned by or rented to anyone." Based on this evidence, the appellant requested a reduction the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$94,217 was disclosed. In support of the subject's

assessment, the board of review submitted raw sales data for eight sales comparables to show that the subject was not overvalued. The comparables are all vacant land that range in size from 22,837 to 196,200 square feet of land area. These comparables sold from 2003 to 2007 for between \$80,500 and \$987,000, or from \$2.03 to \$5.37 per square foot of land.

The board of review also submitted assessment information for five vacant land comparables, which are all zoned for industrial use. These properties range in size from 39,605 to 72,745 square feet of land area, and have an estimated market value of \$118,815 to \$218,235. The comparables all have a land unit value of \$3.00, and they are all classified as vacant land with a 22% level of assessment under the Cook County Classification of Real Property Ordinance.

The board of review's evidence also states that the subject contains a minor improvement, with no further detail describing the improvement. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that there is a minor improvement upon the subject, in particular, an antenna. The appellant admitted as such in the affidavit. It is of no consequence that the antenna is not owned or rented by anyone, as the appellant asserted in the affidavit. The fact is that the antenna is on the subject, and it is a minor improvement.

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 Board finds that none of the equity comparables submitted by the parties were similar to the subject in location and size. The comparables were all vacant land comparables, with a different assessment level than the subject. The subject is commercial property with a minor improvement. Thus, the Board finds that the subject's assessment is equitable, and a reduction the subject's assessment is not 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.

Donald 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: December 20, 2013

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.