



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

APPELLANT: Henry A. Jr. Merker  
DOCKET NO.: 08-28579.001-R-1  
PARCEL NO.: 18-25-400-019-0000

The parties of record before the Property Tax Appeal Board are Henry A. Jr. Merker, 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:** \$ 5,576  
**IMPR.:** \$ 22,283  
**TOTAL:** \$ 27,859

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,725 square foot parcel improved with a 40-year-old, one-story, single-family dwelling of masonry construction containing 1,831 square feet of living area. Features of the residence include two full bathrooms, central air-conditioning and a two-car detached garage. The subject is built with crawl space and located in Lyons Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of one-story or one and one-half story, single-family dwellings of masonry or frame and masonry construction located within 0.7 miles of the subject. The improvements range in size from 1,872

to 2,047 square feet of living area and range in age from 45 to 50 years old. The comparables contain one and one-half, two or two and one-half bathrooms and a one-car or two-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$12.83 to \$13.74 per square foot of living area. The four suggested land comparables range in size from 7,434 to 10,064 square feet and have land assessments of \$0.52 per square foot of land area.

The appellant argued that the subject property is located next door to railroad tracks. The appellant also argued that a new railroad track was recently added along with a 40% increase in freight traffic. The appellant further argued that this increased traffic has negatively impacted the subject's market value. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$27,859, with \$22,283 or \$12.17 per square foot of living area apportioned to the improvement and \$5,576 or \$0.52 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,872 to 2,022 square feet of living area and range in age from 45 to 55 years old. The comparables contain one and one-half, two or two and one-half bathrooms and a one-car or two-car garage. Two comparables have central air-conditioning and two comparables have a fireplace. The improvement assessments range from \$12.97 to \$13.74 per square foot of living area. The four suggested land comparables range in size from 7,434 to 10,064 square feet and have land assessments of \$0.52 per square foot of land area. The appellant's comparables one, two and four and the board of review's comparables one, two and four are the same properties. Based on the evidence presented, 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 this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 has not overcome this burden.

Regarding the improvement, both parties presented assessment data on a total of five equity comparables. The Board finds these

properties similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from \$12.83 to \$13.74 per square foot of living area. The subject's per square foot improvement assessment of \$12.17 falls below the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

Regarding the land, the Board finds the five land comparables submitted by both parties similar to the subject. They range in size from 7,434 to 10,064 square feet and have land assessments of \$0.52 per square foot. The subject's per square foot land assessment of \$0.52 indicates the subject is treated equitably when compared to similar properties.

Next, the appellant argued that the subject property is located next door to railroad tracks and with the addition of a new track a 40% increase in freight traffic has occurred. The appellant argued that this increased traffic has negatively impacted the subject's value. The Board finds this argument unpersuasive in that the appellant failed to provide any evidence to show how the subject's market value has negatively impacted by the increased freight traffic.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 19, 2011

*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.