



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

APPELLANT: Harold Marcus LTD  
DOCKET NO.: 08-29258.001-C-1 through 08-29258.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harold Marcus LTD, the appellant(s), by attorney Donald L. Schramm, of Rieff Schramm Kanter & Guttman 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-29258.001-C-1	29-04-108-024-0000	3,868	0	\$3,868
08-29258.002-C-1	29-04-108-026-0000	35,989	0	\$35,989

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 103,528 square foot parcel of land with no improvements, and located in Thornton Township in Cook County. The subject's assessment is \$39,857, or \$0.38 per square foot of land area. The appellant argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment information for 16 suggested comparables located within one and one-half miles of the subject, and ranging in size from 3,700 to 454,461 square feet of land area. Comparables #1, #2, and #3 are all unimproved parcels, while the remaining 13 parcels contain improvements. The comparables have land assessments ranging from \$5,624 to \$110,813, or from \$0.05 to \$1.52 per square foot of land area.

The appellant also submitted an appraisal report for the subject property with an effective date of January 1, 2005. The appraiser estimated a fair market value for the subject of \$103,500 based on the sales comparison approach to value. The appraiser also conducted an inspection of the subject. 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 assessment of \$39,857 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and sales data for 12 properties that are all vacant land, and contain from 22,837 to 196,200 square feet of land. These properties sold from 2003 to 2007 for \$40,000 to \$987,000, or from \$0.83 to \$5.37 per square foot of land.

The board of review also submitted ten equity comparables, which were all vacant land. These comparables ranged in size from 6,000 to 40,846 square feet of land, and they all had a market value of \$3.00 per square foot of land, according to the Cook County Assessor. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that the board of review's equity comparables should be given no weight because they were further away from the subject than the appellant's comparables, which were adjacent to the subject. The appellant also argued that the sales evidence submitted by the board of review should be given no weight because the sales are too remote in time to accurately reflect the market as of January 1, 2008.

At hearing, the appellant's attorney, Donald L. Schramm, reaffirmed the evidence previously submitted. Mr. Schramm also stated that the appraisal was not submitted in support of a market value argument, but, instead, for a historical background of the subject. Mr. Schramm also stated that the only access to the subject is a dirt road, and that the subject is not on a main road. Mr. Schramm also sought to admit a map of the subject and the surrounding parcels, all of which were comparables submitted by the appellant. The map was accepted into evidence and marked as "Appellant's Hearing Exhibit A." The Cook County Board of Review Analyst, Michael Terebo, then reaffirmed the evidence previously submitted.

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 improvement 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 Du Page 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 date, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #1, #2, and #3 submitted by the appellant were most similar to the subject in location and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$0.05 or \$0.66 per square foot of land. The subject's land assessment of \$0.38 per square foot of land is within the range established by the most similar comparables. The board of review's evidence was given no weight because it did not address the appellant's equity argument, as no assessment information for any of the comparables was submitted. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's land assessment is equitable, and a reduction in 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.

*Ronald R. Cuit*

Chairman

*K. L. Ferr*

Member

*Frank A. Huff*

Member

*Mario Morris*

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 21, 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.