



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

APPELLANT: Bernard E. Cavitt  
DOCKET NO.: 08-29827.001-C-1 through 08-29827.005-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bernard E. Cavitt, the appellant(s), by attorney Frederick F. Richards III, of Thompson Coburn LLP 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
08-29827.001-C-1	06-19-306-032-0000	23,879	323	\$24,202
08-29827.002-C-1	06-19-306-033-0000	4,608	0	\$4,608
08-29827.003-C-1	06-19-306-036-0000	3,325	61	\$3,386
08-29827.004-C-1	06-19-306-037-0000	1,909	0	\$1,909
08-29827.005-C-1	06-19-306-040-0000	25,996	0	\$25,996

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of two commercial and three vacant land parcels that contain a total of 56,724 square feet of land. Two of the parcels identified by Permanent Index Numbers ("PINs") 06-19-306-032-0000 and 06-19-306-036-0000 are class 5 commercial parcels that are assessed at 38% of market value under the 2008 Cook County Classification of Real Property Ordinance. They range in size from 2,500 to 17,955 square feet of land. They have land assessments of \$1.33 per square foot of land. The remaining parcels are class 1-00 vacant land parcels and are assessed at 22% of market value under the 2008 Cook County Classification of Real Property Ordinance. They range in size

from 2,480 to 27,804 square feet of land. They have assessments of \$0.94 per square foot of land area. The appellant, via counsel, argued that there was unequal treatment in the assessment process as the basis of appeal.

In support of the equity argument, the appellant submitted twelve suggested comparables. The comparables consists of class 2 single-family dwellings. They are assessed at 16% of their market value under the 2008 Cook County Classification of Real Property Ordinance. The comparables range in size from 6,600 to 10,824 square feet of land. They have land assessments of \$0.48 per square foot of land.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$60,101 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject parcels and suggested comparables, and also submitted a memo that states the appellant's comparables are not comparable to the subject as they are assessed at a different percentage of market value than the subject parcels.

The board of review's comparables consist of six class 1-00 vacant land parcels and five commercial class 5-00 parcels. The class 1-00 vacant land comparables range in size from 6,362 to 30,753 square feet of land and have assessments that range from \$0.06 to \$0.94 per square foot of land. The commercial class 5-00 parcels range in size from 5,388 to 11,503 square feet of land and have assessments of \$1.33 per square foot of land. Based on this submission, 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.

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 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 the board of review's comparables were the most similar to the subject parcels in size, use, features, and classification. The board of review's vacant land comparables range in assessment from \$0.06 to \$0.94 per square foot of land. The subject vacant land parcels are assessed at \$0.94 per square feet of land, and therefore are within the range of the most similar comparables. The board of review's commercial land comparables are assessed at \$1.33 per square foot of land. The subject commercial parcels are assessed at \$1.33 per square foot of land, and therefore are within the range of the most similar comparables. Accordingly, the Board finds the subject's 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.



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Chairman



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Member



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Member



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Member



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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: July 18, 2014



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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.