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

APPELLANT: Edward & Kathleen Mansell
DOCKET NO.: 08-30077.001-R-1
PARCEL NO.: 22-26-104-008-0000

The parties of record before the Property Tax Appeal Board are Edward & Kathleen Mansell, the appellant(s), by attorney Peter Coules Jr., of Donatelli & Coules Ltd. in Hinsdale; 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:** | $ 21,442 |
| **IMPR.:** | $ 0 |
| **TOTAL:** | $ 21,442 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a 12,576 square foot parcel of vacant land with no improvements. The subject's total assessment is $21,442, or $1.70 per square foot of land. This assessment yields a fair market value of $97,464, or $7.75 per square foot of land, after applying the 22% assessment level for vacant land properties under the 2008 Cook County Classification of Real Property Ordinance. The appellant, via counsel, argued that there was unequal treatment in the assessment process, and that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the land equity argument, the appellant submitted assessment information on four comparable properties that range in size from 12,878 to 17,523 square feet of land area. The comparables all have land assessments of $1.04 per square foot of land area, and all of the comparables are vacant land.

In support of the market value argument, the appellant submitted descriptive and sales information for two properties suggested as comparable to the subject. These comparables range in size from 13,068 to 17,500 square feet of land area, and sold between December 2005 and November 2008 for $285,500 to $335,000, or $19.14 to $21.81 per square foot of land area. 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 $21,442 was disclosed. The board of review included a memorandum which states that the submission of these comparables is not intended to be an appraisal or an estimate of value, and should not be construed as such. The memorandum further states that the information provided was collected from various sources, and was assumed to be factual, accurate, and reliable; but that the information had not been verified, and that the board of review did not warrant its accuracy.

In support of the subject's assessment, the board of review submitted raw sales data for 24 vacant land parcels located within the subject's township. The comparables are described as vacant land that have from 12,500 to 55,338 square feet of land. The comparables sold from 2005 to 2007 for $140,000 to $420,000, or from $7.59 to $23.59 per square foot of land.

The board of review also submitted descriptive and assessment information for eight vacant land parcels located within the subject's municipality. These comparables have from 13,035 to 39,727 square feet of land area, and an estimated market value ranging from $149,903 to $456,861. These estimated market values result in a land unit price of $11.50 per square foot of land for all the comparables, or an assessment of $2.53 per square foot of land. The subject is listed as having a market value of $144,624. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the subject received a reduction in assessment to $9,746 for tax year 2009. The appellant argued that the subject is entitled to a reduction based on the subsequent tax year's reduction.

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 the subject is not entitled to a reduction based on the reduction of the subject's assessment by the board of review for tax year 2009. Hoyne Sav. & Loan v. Hare, 60 Ill. 2d 84 (1974) allows for a reduction in the current tax year's assessment based on a subsequent tax year's reduction. However, the Board finds that the Hoyne case is inapplicable in the instant appeal. The Board takes notice that the Cook County Board of Commissioners passed Ordinance No. 08-O-51 (the "10/25 Ordinance"), which amended Chapter 74, Article II, Division 2, Section 74-64 of the Cook County Code of Ordinances, and is effective for tax year 2009. See 86 Ill. Admin. Code § 1910.90(i). The 10/25 Ordinance changed the statutory assessment classification level of assessments for class 1-00

vacant land property throughout Cook County from 22% to 10%. The Board finds that applying the holding in Hoyne to apply the subject's 2009 assessment to its 2008 assessment without recognizing the fact that assessment levels were reduced in Cook County for tax year 2009 is inequitable since the subject's 2009 assessment was founded on a substantially lower level of assessment. The Uniformity Clause of the Illinois Constitution states that, "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. 1970, art. IX, § 4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed as a certain proportion of its market value while the same kind of property in the same taxing district is taxed as a substantially higher or lower proportion of its market value. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998); Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 20 (1989). The Board finds that applying the subject's 2009 assessment to tax year 2008 would violate this directive, and that Hoyne is inapplicable.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that all of the sales comparables submitted by both parties were 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 a land price that ranged from $7.59 to $23.59 per square foot. The subject's price per square foot of $7.75 is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparables submitted by the parties.

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, 181 Ill. 2d at 234 (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 data, the Board finds that the appellant has not met this burden.

The Board finds that all of the equity comparables submitted by both parties were 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 ranging from $1.04 to $2.53 per square foot of land. The subject's land assessment of $1.70 per square foot of land is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' equity comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, 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.

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: December 20, 2013

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.