



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

APPELLANT: Corporation Southfield
DOCKET NO.: 09-00844.001-I-2
PARCEL NO.: 12-18-200-014

The parties of record before the Property Tax Appeal Board are Corporation Southfield, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Chicago; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$262,497
IMPR.: \$0
TOTAL: \$262,497

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant 196,891 square foot industrial lot. The subject parcel is located in Shields Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board by counsel, contending the subject's land is inequitably assessed. The appellant's attorney described the subject property as an irregular-shaped parcel with 50 feet of frontage along the east side of Skokie Highway. The parcel also has frontage along the west side of the Northwestern Railroad. The only access to the subject is from the North and South via Skokie Highway. In support of this argument the appellant provided an assessment grid analysis on three suggested land comparables located less than 1-mile from the subject property. The land comparables contain from 85,813 to 448,668 square feet of land area and have land assessments that range from \$9,474 to \$36,019 or \$0.03 or \$0.42 per square foot of land area. The subject property has a

land assessment of \$262,497 or \$1.33 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$13,782 or \$0.07 per square foot of land area.

The appellant's attorney called no witnesses and acknowledged that the comparables were selected by an attorney from their law office and was unavailable for the hearing.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$262,497 was disclosed. The subject property has a land assessment of \$262,497 or \$1.33 per square foot of land area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, aerial photographs and property record cards of the appellant's comparables and the board of review's comparables. The board of review also submitted an assessment grid analysis on three suggested land comparables with the same neighborhood assessment code as the subject property defined by the local assessor.

John Paslawsky, representative from the board of review, presented the evidence on behalf of the board of review. Paslawsky explained that two of the comparables are immediately adjacent and one is just south of the subject property. The suggested land comparables contain from 111,949 to 824,591 square feet of land area and have land assessments that range from \$149,250 to \$1,099,345 or \$1.33 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Paslawsky testified that board of review's comparables #1 and #2 have the same property owner as the subject property. Paslawsky stated that they looked for properties in the same neighborhood as the subject, located on Route 41, rail lines and having similar characteristics, such as being zoned industrial. Rail lines are specific to that area. Paslawsky testified that two comparables submitted by the appellant are right-of-ways for Commonwealth Edison. The third comparable submitted by the appellant is completely landlocked and almost all wetlands. The appellant's comparable #2 is wetlands. The appellant's comparables are assessed at a lower price per square foot because they have no other use other than right-of ways or wetlands.

After hearing the testimony 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Property Tax Appeal Board finds the parties submitted six land comparables for consideration. The Board gave less weight to the appellant's three comparables. Comparables #2 and #3 were considerably larger in size and comparable #1 is considerably smaller in size than the subject property. Also, these comparables were not located in the subject's neighborhood code as defined by the assessor. The Board gave less weight to the board of review comparable #3. This comparable was considerably larger in size when compared to the subject. The Board finds the remaining board of review comparables are the most similar to the subject in location, size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$291,023 and \$149,250 or \$1.33 per square foot of land area, respectively. The subject's land assessment of \$262,497 or \$1.33 per square foot of land area is supported by the most similar comparables in the record on a per square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is not justified.

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: May 21, 2014



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.