



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

APPELLANT: Joseph Juchas
DOCKET NO.: 09-20665.001-R-1
PARCEL NO.: 23-11-408-009-0000

The parties of record before the Property Tax Appeal Board are Joseph Juchas, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:

LAND: \$22,010
IMPR.: \$0
TOTAL: \$22,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant lot with 22,010 square feet of land area. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance ("Ordinance") and has an Ordinance level of assessment for the 2009 tax year of 10% of market value. The property is located in Palos, Palos Township, Cook County.

The appellant is challenging the subject's assessment for the 2009 tax year based on assessment inequity. In support of this argument the appellant submitted information on four comparable properties with the same neighborhood code and classification code as the subject property. These comparables ranged in size from 7,013 to 35,675 square feet of land area and had land assessments ranging from \$350 to \$14,270 or \$.05 and \$.40 per square foot of land area. The subject property has a land assessment of \$22,010 or \$1.00 per square foot of land area. In the written submission counsel asserted the subject property is approximately 4 feet below grade and in a flood zone. Based on this evidence the appellant requested a reduction in the subject's land assessment to \$4,952 or \$.225 per square foot of land area, the average per square foot land assessment of the four comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the subject of \$22,010 was disclosed. In support of the assessment the board of review submitted a memo explaining the subject's assessment reflects a market value of \$220,010 or \$10.00 per square foot of land area when applying the Ordinance level of assessment.

In the memo it was asserted that it appeared the appellant was using comparables that were vacant residential as well as parcels that are considered out lots. However, the board of review did not identify which of the appellant's comparables were residential or out lots.

In support of the assessment the board of review submitted a grid containing information on 7 comparable sales that ranged in size from 10,050 to 46,872 square feet of land area. Comparable #3 and #6 were the same property. The sales occurred in 2004 and 2006 for prices ranging from \$50,000 to \$810,000 or from \$4.08 to \$33.33 per square foot of land area. The board of review also provided information on four equity comparables that had the same classification code as the subject property. These comparables ranged in size from 1,376 to 14,545 square feet of land area each with a land assessment reflecting a market value of \$10.00 per square foot of land area. Based on this evidence, 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 Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's 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 record contains information on eight equity comparables submitted by the parties with varying degrees of similarity to the subject parcel. In reviewing the data, the Board finds the subject's land assessment reflects a market value of \$10.00 per square foot of land area, which is equivalent to the market value reflected by the assessments of the four equity comparables provided by the board of review. Based on this evidence 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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

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.