



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

APPELLANT: Salem Salem  
DOCKET NO.: 09-21172.001-C-1  
PARCEL NO.: 28-03-413-010-0000

The parties of record before the Property Tax Appeal Board are Salem Salem, the appellant; 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:** \$ 14,600  
**IMPR.:** \$ 0  
**TOTAL:** \$ 14,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 29,200 square foot parcel of vacant land. The subject has a classification code of 1-00 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Bremen Township, Cook County.

The appellant contends assessment inequity. In support of the assessment inequity argument, the appellant submitted information regarding three comparable properties located across the street from the subject property. The suggested comparables are Class 1-00 vacant land parcels that range in size from 16,920 to 16,979 square feet. These comparables have assessments of \$0.30 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$14,600, or \$0.50 per square foot of land, was disclosed. To demonstrate the subject was correctly assessed, the board of review presented assessment information regarding nine suggested comparable properties. These properties are Class 1-00 vacant land parcels that range in size from 1,177 to 34,848 square feet of land. These properties are assessed at \$0.50 per square foot of land. The board of review also submitted sales information regarding seven parcels of land located in the subject property's market.

These properties ranged in size from 5,407 to 75,624 square feet of land. They sold in 2004 for prices that ranged from \$2.16 to \$11.04. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity 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). 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 did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information regarding a total of 12 Class 1-00 vacant land parcels. The Board finds the board of review's comparables #6, #7, and #8 are the most similar to the subject property in size, location, and classification. These properties range in size from 28,200 to 29,200 square feet of land and are assessed at \$0.50 per square foot of land. The subject has a land assessment of \$0.50 per square foot of land and falls within the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity 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: September 21, 2012

*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.