



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

APPELLANT: George Swartz
DOCKET NO.: 09-22020.001-R-1
PARCEL NO.: 28-28-410-024-0000

The parties of record before the Property Tax Appeal Board are George Swartz, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$7,540
IMPR: \$0
TOTAL: \$7,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant site with 44,344 square feet of land area. The property is located in Country Club Hills, Bremen Township, Cook County. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (here-in-after "Ordinance") with a level of assessment of 10% of market value for the 2009 tax year.

The appellant is challenging the subject's assessment for the 2009 tax year based on overvaluation and assessment inequity. In support of the assessment inequity argument the appellant submitted information on four vacant land comparables that ranged in size from 39,721 to 76,128 square feet of land area. Each comparable was located in Bremen Township in the cities of Tinley Park, Country Club Hills and Markham. These properties had land assessments ranging from \$2,215 to \$13,322 or from \$.05 to \$.17 per square foot of land area.

With respect to the market value argument the appellant submitted information on three comparable vacant land sales located in Country Club Hills and Chicago Heights. The comparables ranged in size from 47,916 to 66,862 square feet of land area. In the data provided by the appellant each comparable was described as a commercial site. The sales occurred from August 2007 to November

2008 for prices ranging from \$109,000 to \$120,000 or from \$1.79 to \$2.41 per square foot of land area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$6,834 or approximately \$.15 per square foot of land area, which reflects a market value of \$68,340 or \$1.54 per square foot of land area when applying the Ordinance level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$13,303 or \$.30 per square foot of land area was disclosed. The subject's assessment reflects a market value of \$133,030 or \$3.00 per square foot of land area, when applying the Ordinance level of assessments for class 1-00 property of 10%. The board of review submitted a memorandum used in a 2008 assessment appeal of the subject property in support of the assessment.¹ The memorandum described the subject property as being a vacant industrial site with 44,344 square feet of land area. In support of the assessment the board of review submitted information on four comparable land sales described as vacant industrial sites that ranged in size from 45,577 to 1,679,672 square feet of land area. The sales occurred from 2004 to 2006 for prices ranging from \$150,000 to \$6,900,000 or from \$2.36 to \$4.11 per square foot of land area. The board of review also submitted a grid analysis on seven equity comparables using 2008 assessment information wherein it calculated the market value of each comparable by applying the 2008 Ordinance level of assessment for class 1-00 property of 22% to their respective assessments. Each comparable was reported to have a market value of \$2.00 per square foot of land area, which was equivalent to the market value reflect by the subject's 2008 assessment on a square foot basis. 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 supports a reduction in the subject's assessment.

The appellant argued in part 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 met this burden.

¹ The subject property was the subject matter of an appeal before the Property Tax Appeal Board in the 2008 tax year under Property Tax Appeal Board Docket Number 08-23034.001-R-1.

The Board finds the appellant's comparables were relatively similar to the subject in location and size. Each was a vacant site that ranged in size from 39,721 to 76,128 square feet of land area. These properties had land assessments ranging from \$2,215 to \$13,322 or from \$.05 to \$.17 per square foot of land area. The subject's land assessment of \$13,303 or \$.30 per square foot of land area falls above the range established by the best comparables in this record. The Board gave little weight to the board of review equity comparables because they reflected the assessments established in tax year 2008 and not for the tax year in question. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is justified on this basis.

As an alternative the appellant argued the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof.

The Board finds the appellant's sales comparables are to be given more weight due to the fact they sold most proximate in time to the assessment date at issue. The appellant's comparables sold from August 2007 to November 2008 for prices ranging from \$109,000 to \$120,000 or from \$1.79 to \$2.41 per square foot of land area. The subject's assessment reflects a market value of \$3.00 per square foot of land area, which is above the range established by the best comparable sales in this record. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject property was overvalued.

Based on this record the Board finds a reduction in the subject's assessment is 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.