



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

APPELLANT: TNTW Distinctive Properties LLC  
DOCKET NO.: 09-22756.001-C-1 through 09-22756.025-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are TNTW Distinctive Properties LLC, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn LLP in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-22756.001-C-1	28-12-424-014-0000	324	0	\$324
09-22756.002-C-1	28-12-424-015-0000	201	0	\$201
09-22756.003-C-1	28-12-424-016-0000	201	0	\$201
09-22756.004-C-1	28-12-424-017-0000	201	0	\$201
09-22756.005-C-1	28-12-424-018-0000	201	0	\$201
09-22756.006-C-1	28-12-424-019-0000	201	0	\$201
09-22756.007-C-1	28-12-424-020-0000	201	0	\$201
09-22756.008-C-1	28-12-424-021-0000	201	0	\$201
09-22756.009-C-1	28-12-424-022-0000	201	0	\$201
09-22756.010-C-1	28-12-424-023-0000	201	0	\$201
09-22756.011-C-1	28-12-424-024-0000	201	0	\$201
09-22756.012-C-1	28-12-424-025-0000	201	0	\$201
09-22756.013-C-1	28-12-424-026-0000	201	0	\$201
09-22756.014-C-1	28-12-425-003-0000	201	0	\$201
09-22756.015-C-1	28-12-425-004-0000	201	0	\$201
09-22756.016-C-1	28-12-425-005-0000	201	0	\$201
09-22756.017-C-1	28-12-425-006-0000	201	0	\$201
09-22756.018-C-1	28-12-425-007-0000	201	0	\$201
09-22756.019-C-1	28-12-425-008-0000	201	0	\$201
09-22756.020-C-1	28-12-425-009-0000	201	0	\$201
09-22756.021-C-1	28-12-425-010-0000	201	0	\$201

09-22756.022-C-1	28-12-425-011-0000	201	0	\$201
09-22756.023-C-1	28-12-425-012-0000	201	0	\$201
09-22756.024-C-1	28-12-425-013-0000	201	0	\$201
09-22756.025-C-1	28-12-425-015-0000	201	0	\$201

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 25 vacant lots located in Harvey, Bremen Township, Cook County. One lot has 6,470 square feet of land area while the remaining lots each have 4,026 square feet of land area for a total combined land area of 103,094 square feet. Each of the subject lots is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance with a level of assessment of 10% of market value.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted information on four land comparables each assessed at \$.05 per square foot of land area. Each comparable was located in Harvey, Bremen Township and had the same classification code and neighborhood code as the subject property. The data provided by the appellant indicated the each of the subject lots was valued at \$3.00 per square foot of land area and had a land assessment of \$.30 per square foot of land area. The appellant submitted a copy of the decision issued by the board of review establishing the assessment of each of the subject parcels. Parcel number 28-12-424-014-0000 had an assessment of \$1,941 while each of the remaining parcels had an assessment of \$1,207. Based on this evidence the appellant requested the subject property be reduced to reflect a land assessment of \$.05 per square foot of land area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. Each of these comparables had a land assessment of \$.05 per square foot of land area. Each of the subject parcels had a land assessment of \$.30 per square foot of land area which falls above the comparables in this record on a square foot basis. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). Based on this record the Property Tax Appeal Board finds a reduction to the assessment for each of the subject parcels is 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: September 19, 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.