



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

APPELLANT: Warren Vockeroth
DOCKET NO.: 09-25541.001-R-1
PARCEL NO.: 03-33-126-005-0000

The parties of record before the Property Tax Appeal Board are Warren Vockeroth, the appellant(s), by attorney Leonard Schiller, of Schiller Klein PC 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:

LAND: \$ 21,352
IMPR: \$ 0
TOTAL: \$ 21,352

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a 10,676 square foot site of vacant land, and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 1-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued a contention of law as the basis for the appeal. In support of this contention, the appellant argued

that the subject contains no improvements, and is, in fact, vacant land. The appellant argued that the board of review has placed an assessment on the subject for an improvement in the amount of \$17,049. The appellant submitted a color photograph of the subject which depicts no permanent structures upon the land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,401, including \$17,049 for improvements upon the subject. The board of review's evidence states that the subject is a vacant lot.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales of vacant land parcels.

Conclusion of Law

The taxpayer make a contention of law the basis of the appeal. This contention of law is essentially a uniformity argument, arguing that property that is vacant land should be assessed uniformly with other vacant land parcels, where there is no improvement assessment imposed. 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the subject is a vacant lot with no improvements. Both parties agreed that the subject is vacant land. Moreover, the appellant submitted a color photograph of the subject, showing that there were no permanent structures constructed thereon. Therefore, the imposition of an assessment for improvements upon the subject is inequitable. The Board shall adjust the subject's improvement assessment downward to zero, and retain the subject's land assessment. For these reasons, the Board finds that the subject's assessment is inequitable, and a reduction in the subject's assessment 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.



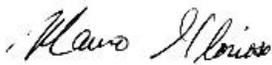
Chairman



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: January 23, 2015



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.