



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

APPELLANT: Ashwin Patel
DOCKET NO.: 09-26150.001-R-1
PARCEL NO.: 02-22-404-018-0000

The parties of record before the Property Tax Appeal Board are Ashwin Patel, 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: \$ 4,148
IMPR.: \$ 0
TOTAL: \$ 4,148

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,296 square foot parcel of vacant land, classified as 1-00 vacant land by the county assessor. The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal

In support of the overvaluation argument, the appellant submitted a letter arguing that the subject property is located in a floodway. He further asserts that there is not enough area for an average sized house to be built on this lot. Further, the house to the left of the subject property was purchased by the City of Palatine because their basement was continually flooding. The house was demolished and the lot cannot be built upon. In addition, the appellant included a copy of a letter from Morris Engineering Inc. dated November 15, 2005 indicating: there is not enough area for compensatory storage for an average sized house to be built on this lot; that the subject lot is located in an AE floodplain; and that volumetric calculations show that the volume required will yield an unacceptable depth with standards of storm

water compensatory storage. The appellant also attached a 2006 board of review decision that reduced the subject's assessment in a previous triennial period to \$456, as well as a copy of a 2002 certificate of error notice from the Cook County Assessor indicating that the subject is located in a floodplain.

The appellant submitted limited sales data on two parcels suggested as comparable, one of which is located in the same neighborhood code as the subject property. The two properties range in lot size from 11,002 to 77,537 square feet. Comparable #1 sold for \$5,000 while comparable #2 sold for \$21,000, or \$0.27 to \$0.45 per square foot of land, however, no sale dates were disclosed. The appellant also indicated that the subject lot was purchased in 2003 for \$8,100, or \$0.98 per square foot of land.

In support of the equity argument, the appellant submitted limited data on the same two parcels previously suggested as comparable. The two properties range in lot size from 11,002 to 77,537 square feet and in land assessment per square foot from \$0 to \$0.05.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of \$4,148, or \$5.00 per square foot of land area was disclosed. In support of the subject's assessment, the board submitted raw sales data on two properties suggested as comparable. The sales occurred in 2008 for prices ranging from \$250,000 to \$632,000 or from \$4.50 to \$8.25 per square foot.

In written rebuttal, the appellant submitted the same documentation provided in his original petition.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

As to the argument that the subject property is devalued due to the subject's location on a floodway, the PTAB finds that appellant failed to establish the value lost by this. The

appellant did not submit any evidence as to the value of the subject property other than a letter from an engineering company asserting that there is not enough area for compensatory storage for an average sized house to be built on the subject lot and that the property is situated in floodplain zone AE. The appellant failed to submit any market evidence as to the subject such as an appraisal, a recent sale of the subject, or recent sales of comparable properties. As to the list of two suggested sales comparables, the PTAB finds appellant did not submit the sales dates for the suggested comparables. Additionally, the Board placed no weight on the board of review's evidence as there was no data to establish the comparables' characteristics and whether the lots were vacant or improved residential parcels. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the second argument, the appellant contends 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

The PTAB finds the appellant failed to present sufficient evidence to establish that the subject property is inequitably assessed. The two suggested comparables listed in the appellant's petition do not include descriptive information as to the proximity of suggested comparable #2 to the subject. Additionally, only two suggested comparables were provided, one of which is much larger in size than the subject property. Without a broader range of comparables listing more detailed information, the PTAB is unable to determine the uniformity of the assessments of these properties to that of the subject. Therefore the PTAB finds the appellant has failed to prove by clear and convincing evidence that the subject property is over assessed and a reduction is not 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.

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: April 20, 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.