



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

APPELLANT: Lois M. Benda
DOCKET NO.: 09-27273.001-R-1
PARCEL NO.: 23-34-402-005-0000

The parties of record before the Property Tax Appeal Board are Lois M. Benda, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, 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: \$3,973
IMPR: \$0
TOTAL: \$3,973**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant site with 79,453 square feet of land area. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (hereinafter "the Ordinance") and is to be assessed at 10% of market value. The property is located in Orland Park, Palos Township, Cook County.

The appellant's appeal is based on assessment inequity. The appellant submitted information on four vacant comparable properties described as ranging in size from 38,014 to 236,400 square feet of land area. Each comparable had the same classification code as the subject property and was located from ½ mile to 1.8 miles from the subject property. The comparables have land assessments ranging from \$1 to \$2,691 with three of the comparables each having a land assessment of \$.05 per square foot of land area. The appellant indicate the subject had a land assessment of \$66,969 or \$.84 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,178.

The board of review submitted its "Board of Review Notes on Appeal" wherein it indicated the subject property had a land assessment of \$31,781 which equates to an assessment of \$.40 per

square foot of land area. The subject's assessment reflects a market value of \$317,810 or \$4.00 per square foot of land area using the Ordinance level of assessment of 10% for class 1-00 property. In support of the assessment the board of review submitted information on two comparable sales with 309,572 and 1,679,672 square feet of land area. The sales occurred in 2004 and 2006 for prices of \$6,900,000 and \$2,000,000 or for \$4.11 and \$6.46 per square foot of land area, respectively. The memorandum submitted by the board of review stated, "These sales have not been adjusted for market conditions: time, location, age, size, land to building ratio, parking, zoning and other related factors." 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 a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement 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 has met this burden.

The Board finds the appellant submitted four assessment comparables with three being most similar to the subject in size. These three comparables had land assessments ranging from \$1,900 to \$2,691 or \$.05 per square foot of land area. Accepting the information provided by the board of review, the subject had a land assessment of \$31,781 or \$.40 per square foot of land area, which is substantially above the best comparables in the record. The board of review did not submit any equity comparables to demonstrate the subject property was being equitably assessed. Additionally, the board of review submitted no evidence to refute or rebut the reliability, relevance or validity of the appellant's evidence. 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.

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: November 22, 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.