FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christian R. Sterling
DOCKET NO.: 09-30568.001-R-1 through 09-30568.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Christian R. Sterling, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-30568.001-R-1	24-35-201-001-0000	2,156	0	$2,156
09-30568.002-R-1	24-35-201-002-0000	2,156	0	$2,156
09-30568.003-R-1	24-35-201-003-0000	2,156	0	$2,156
09-30568.004-R-1	24-35-201-004-0000	2,343	0	$2,343
09-30568.005-R-1	24-35-201-005-0000	2,343	0	$2,343
09-30568.006-R-1	24-35-201-006-0000	2,343	0	$2,343
09-30568.007-R-1	24-35-201-007-0000	2,343	0	$2,343
09-30568.008-R-1	24-35-201-008-0000	2,343	0	$2,343
09-30568.009-R-1	24-35-201-018-0000	2,343	0	$2,343
09-30568.010-R-1	24-35-201-019-0000	2,343	0	$2,343
09-30568.011-R-1	24-35-201-022-0000	2,343	0	$2,343
09-30568.012-R-1	24-35-201-023-0000	2,343	0	$2,343
09-30568.013-R-1	24-35-201-024-0000	2,343	0	$2,343
09-30568.014-R-1	24-35-201-025-0000	2,343	0	$2,343

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property subject property consists of 14 parcels of vacant land totaling 43,000 square feet in the aggregate. Three parcels contain 2,875 square feet while the remaining 11 parcels contain 3,125 square feet of area. The appellant, via counsel, argued that there was unequal treatment in the assessment of the land as the basis of this appeal.

In support of the land equity argument, the appellant submitted assessment information on a total of three properties suggested as comparable to the subject. The data, in its entirety, reflects that all three of the properties are class 1-00 property as designated by the county assessor. While the subject is comprised of 14 parcels, the comparables are each one parcel. The suggested comparables range in aggregate size from 78,408 to 138,138 square feet and are assessed at an assessment per square foot ranging from $0.05 to $0.15. The subject property has an assessment per square foot $0.75, in the aggregate. The appellant did not provide property record cards or assessor printouts for each individual parcel. 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 total land assessment of $32,241 was disclosed. In support of the subject's assessment, the board submitted a printout from the Cook County Recorder of Deeds website indicating the subject was purchased in December 2007 for $1,290,000. The board also submitted sales data on four properties suggested as comparable. They range in lot size from 5,750 to 157,817 square feet and sold for values ranging from $13.04 to $42.94 per square foot. The comparables are the same class as the subject property and sold between 2004 and 2006. No equity comparables were submitted by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

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 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 assessment data, the Board finds the appellant has not met this burden.

The appellant submitted a total of three properties suggested as comparable for the Board's consideration. The only elements of comparison provided by the appellant are aggregate land size and permanent index number. The appellant failed to provide specific details for each permanent index number suggested as comparable. All of the comparables are, at a minimum, 37 times larger than each subject lot. As the Board does not find these comparables similar to the subject on the basis of lot size, there is no range of equity comparables with which to compare the subject. Additionally, the Board gives no weight to the board of review's sales comparables as they do not address the appellant's equity argument. Accordingly, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and no reduction in its 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 24, 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.