



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

APPELLANT: Eugene Wegrecki
DOCKET NO.: 09-34953.001-R-1
PARCEL NO.: 27-19-102-002-0000

The parties of record before the Property Tax Appeal Board are Eugene Wegrecki, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$4,495
IMPR.: \$0
TOTAL: \$4,495

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a vacant site with 37,461 square feet of land area. The property is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are vacant parcels with sites ranging in size from 45,738 to 762,387 square feet of land area with assessments ranging from \$3,996 to \$76,238 or from \$.05 to \$.12 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$3,371 or \$.09 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel of \$17,793 or \$.47 per square foot of land area. The subject's assessment reflects a market value of \$177,930 or \$4.75 per square foot of land area when applying the Ordinance level of assessments for class 1-00 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales that ranged in size from 1.18 to 3.66 acres. These properties sold from June 2004 to January 2006 for prices ranging from \$525,000 to \$2,764,730 or from \$9.00 to \$21.66 per square foot of land area.

Conclusion of Law

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 best evidence of assessment equity to be the appellant's comparables. These comparables had land assessments that ranged from \$3,996 to \$76,238 or from \$.05 to \$.12 per square foot of land area. The comparable most similar to the subject in size had a land assessment of \$.12 per square foot of land area. The subject's land assessment of \$17,793 or \$.47 per square foot of land area falls above the range established by the best comparables in this record. Little weight was given

the board of review market value analysis using seven comparable sales because this did not address the appellant's assessment equity argument. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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.



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: December 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.