



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

APPELLANT: Dustin & June Harris
DOCKET NO.: 10-21272.001-R-1
PARCEL NO.: 01-13-402-030-0000

The parties of record before the Property Tax Appeal Board are Dustin & June Harris, the appellants; 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: \$864
IMPR.: \$0
TOTAL: \$864

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.6 acre or 69,696 square foot site located Barrington Township, Cook County, Illinois.

The appellants contend the assessment of the subject property is inequitable. In support of this argument, the appellant submitted photographs and limited information for three suggested comparables located in close proximity to the subject. The appellants' evidence indicates the comparables contain 1.5 or 7.5 acres or 65,340 or 326,700 square feet of land area. Like the subject, the comparables are comprised of land under water and are adjacent to land owned by the State of Illinois Department of Conservation. The appellants indicated the comparables had land assessments that reflect market values of \$.50 or \$1.00 per square foot of land area while the subject's land assessment reflects an estimated market value of approximately \$2.00 per square foot of land area. The appellants also submitted a copy of the decision issued by the board of review establishing a land assessment of \$11,881 for the subject property. Based on this evidence the appellants requested the subject's land assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds a reduction is warranted.

The appellants in this appeal submitted information on three assessment comparables to demonstrate the subject property was inequitably assessed. These comparables had land assessments that reflect market values of \$.50 or \$1.00 per square foot of land area. The appellants reported the subject's land assessment reflects an estimated market value of approximately \$2.00 per square foot of land area. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. The Board has examined the evidence submitted by the appellants and finds that it supports a reduction in the assessed valuation of the subject property.

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: August 23, 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.