



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

APPELLANT: BPT JSI PROP LLC
DOCKET NO.: 10-35125.001-R-1 through 10-35125.058-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are BPT JSI PROP LLC, the appellant(s), by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates 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
10-35125.001-R-1	20-08-118-004-0000	2,170	0	\$2,170
10-35125.002-R-1	20-08-123-021-0000	2,100	0	\$2,100
10-35125.003-R-1	20-08-123-032-0000	2,100	0	\$2,100
10-35125.004-R-1	20-08-125-012-0000	2,100	0	\$2,100
10-35125.005-R-1	20-08-128-020-0000	2,187	0	\$2,187
10-35125.006-R-1	20-08-128-029-0000	2,187	0	\$2,187
10-35125.007-R-1	20-08-213-029-0000	2,187	0	\$2,187
10-35125.008-R-1	20-08-213-035-0000	2,187	0	\$2,187
10-35125.009-R-1	20-08-215-012-0000	2,205	0	\$2,205
10-35125.010-R-1	20-08-216-025-0000	2,187	0	\$2,187
10-35125.011-R-1	20-08-216-029-0000	2,187	0	\$2,187
10-35125.012-R-1	20-08-301-026-0000	2,100	0	\$2,100
10-35125.013-R-1	20-08-301-042-0000	2,100	0	\$2,100
10-35125.014-R-1	20-08-302-011-0000	2,187	0	\$2,187
10-35125.015-R-1	20-08-302-018-0000	2,187	0	\$2,187
10-35125.016-R-1	20-08-302-031-0000	2,187	0	\$2,187
10-35125.017-R-1	20-08-303-022-0000	2,187	0	\$2,187
10-35125.018-R-1	20-08-303-028-0000	2,187	0	\$2,187
10-35125.019-R-1	20-08-303-035-0000	2,187	0	\$2,187
10-35125.020-R-1	20-08-304-012-0000	2,187	0	\$2,187
10-35125.021-R-1	20-08-304-019-0000	2,187	0	\$2,187

10-35125.022-R-1	20-08-305-019-0000	2,187	0	\$2,187
10-35125.023-R-1	20-08-307-033-0000	2,135	0	\$2,135
10-35125.024-R-1	20-08-308-023-0000	2,117	0	\$2,117
10-35125.025-R-1	20-08-308-034-0000	2,117	0	\$2,117
10-35125.026-R-1	20-08-309-031-0000	2,187	0	\$2,187
10-35125.027-R-1	20-08-314-025-0000	2,170	0	\$2,170
10-35125.028-R-1	20-08-314-038-0000	2,170	0	\$2,170
10-35125.029-R-1	20-08-314-047-0000	2,083	0	\$2,083
10-35125.030-R-1	20-08-316-025-0000	2,117	0	\$2,117
10-35125.031-R-1	20-08-317-013-0000	1	0	\$1
10-35125.032-R-1	20-08-319-017-0000	2,343	0	\$2,343
10-35125.033-R-1	20-08-403-013-0000	2,187	0	\$2,187
10-35125.034-R-1	20-08-403-014-0000	2,187	0	\$2,187
10-35125.035-R-1	20-08-403-015-0000	2,187	0	\$2,187
10-35125.036-R-1	20-08-404-034-0000	2,187	0	\$2,187
10-35125.037-R-1	20-08-406-006-0000	2,187	0	\$2,187
10-35125.038-R-1	20-08-409-004-0000	2,083	0	\$2,083
10-35125.039-R-1	20-08-409-012-0000	2,170	0	\$2,170
10-35125.040-R-1	20-08-409-026-0000	2,100	0	\$2,100
10-35125.041-R-1	20-08-409-027-0000	2,100	0	\$2,100
10-35125.042-R-1	20-08-409-028-0000	2,100	0	\$2,100
10-35125.043-R-1	20-08-409-035-0000	2,187	0	\$2,187
10-35125.044-R-1	20-08-410-008-0000	2,066	0	\$2,066
10-35125.045-R-1	20-08-411-025-0000	2,187	0	\$2,187
10-35125.046-R-1	20-08-412-018-0000	2,012	0	\$2,012
10-35125.047-R-1	20-08-412-020-0000	2,012	0	\$2,012
10-35125.048-R-1	20-08-412-044-0000	2,240	0	\$2,240
10-35125.049-R-1	20-08-414-056-0000	2,222	0	\$2,222
10-35125.050-R-1	20-08-416-024-0000	2,222	0	\$2,222
10-35125.051-R-1	20-08-417-012-0000	2,170	0	\$2,170
10-35125.052-R-1	20-08-417-035-0000	2,170	0	\$2,170
10-35125.053-R-1	20-08-417-042-0000	2,170	0	\$2,170
10-35125.054-R-1	20-08-419-006-0000	2,100	0	\$2,100
10-35125.055-R-1	20-08-419-027-0000	2,065	0	\$2,065
10-35125.056-R-1	20-08-424-032-0000	3,255	0	\$3,255
10-35125.057-R-1	20-08-427-034-0000	3,018	0	\$3,018
10-35125.058-R-1	20-08-430-009-0000	2,353	0	\$2,353

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 58 parcels of vacant land. The subject permanent index numbers indicate that they are located

in subarea 08. The parcels range in size from 2,952 to 4,650 square feet of land. All of the subject parcels are assessed at \$0.70 per square foot of land.

The appellant, via counsel, contends assessment inequity. In support of the assessment inequity argument, the appellant submitted information regarding three comparable properties located 1.20 to 1.42 miles from the subject. The suggested comparables are vacant land parcels that range in size from 3,014 to 3,325 square feet of land. All three suggested comparables are assessed at \$0.50 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject property's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." However, this evidence was not timely submitted, and the board of review was found to be in default under Sections 1910.40(a) and 1910.69(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the board of review's evidence was not considered in this appeal.

After considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued 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 assessment data the Board finds the appellant did not demonstrate unequal treatment by clear and convincing evidence.

The Board finds that the comparables are located too distant from the subject to be useful in determining a range within which the subject's assessment should fall. The subject's permanent index numbers indicate that the subject parcels are all located in subarea 08 while all of the comparables are located in subarea 17. In addition, all of the appellant's comparables are located at least 1.2 miles away from the subject. As such, the Board finds that the appellant has not met the burden of a proving by clear and convincing evidence that

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the subject parcels are not uniformly assessed, as there is no range of comparables with which to compare the subject. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not 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: June 20, 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.