



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

APPELLANT: William Jacobowski
DOCKET NO.: 11-21578.001-R-1
PARCEL NO.: 23-28-308-012-0000

The parties of record before the Property Tax Appeal Board are William Jacobowski, the appellant(s); 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:

LAND: \$10,980
IMPR.: \$29,578
TOTAL: \$40,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,569 square foot irregularly shaped, parcel of land improved with a 24-year-old, one-story, masonry, single-family dwelling containing 2,577 square feet of living area. The appellant argued there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of nine lots suggested as comparable. Three of these parcels are located on a lake and the remaining are standard shaped lots, located on the subject's street; all lots are improved with single-family dwellings.

The appellant argues that the assessor has arbitrarily and capriciously valued all land on a per square foot basis, regardless of size and location on water. He asserts that when the lots were purchased from the developer, the waterfront property sold for more than his lot and his lot sold for more than a standard lot. He asserts, therefore, his land's assessed value should be between the lakefront properties and the standard lot size properties. The appellant submitted a grid showing that the lots range in size from 11,600 to 13,000 square feet and all have land assessments of \$.62 per square feet. The appellant lists the original purchase price from 1987 and uses the current land assessment to develop a market value based on the assessment from \$72,500 to \$81,250. The appellant lists the subject's land value based on the land assessment at \$109,800. The appellant also included an aerial photograph of the subject and the lakefront properties showing that all the lots are improved. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$10,980 or \$.62 per square foot was disclosed. The subject has a total assessment of \$40,558 which reflects a market value of \$ 427,376 or \$165.84 per square foot of living area using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 9.49% for tax year 2011.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located within one-quarter mile of the subject. The properties are all improved lots that range in size from 11,670 to 16,202 square feet. They all have land assessments of \$.62 per square foot. 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 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 Board is not persuaded by the appellant's argument that the county's land assessment process is arbitrary and capricious. The Board finds the county uses a uniform assessment process of assessing all land on a per square foot basis. The appellant argues that his irregularly shaped lot is less valuable than lake front lots, but provides no current evidence of the subject's value. Instead, he uses sales data that is over 20 years old.

In addition, the Board finds all the lots are improved. The appellant failed to take this fact into consideration when arguing the land value. The subject as well as the appellant's comparables may have been purchased as vacant lots in 1987, but are now improved and that improvement must be considered when assessing a property. Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App.3d 774 (2nd Dist. 1986). Moreover, the appellant failed to submit any evidence to show a value for the subject reflective of the lien date in question.

The Board finds all the comparables, as well as the subject, have a land assessment of \$.62 per square foot. Therefore, the Board finds the subject's land is equitably assessed and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: June 20, 2014

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.