

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Barbara Leja  
DOCKET NO.: 04-23993.001-C-1  
PARCEL NO.: 19-03-312-017-0000

The parties of record before the Property Tax Appeal Board are Barbara Leja, the appellant, by attorney George J. Behrens of McCracken & McCracken, P.C., Chicago, and the Cook County Board of Review.

The subject property consists of a 3,850 square foot vacant parcel located in Lake Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties on the same street and block as the subject. Two the parcels are improved and one is unimproved. The comparable parcels range from 3,850 to 7,738 square feet of land area. The appellant argued the subject, as well as the comparables are assessed utilizing the front foot method. A unit of value of \$375.00 per front foot is applied to the comparables, while the subject is assessed utilizing \$1,500 per front foot. The subject has a depth factor of .913, while the comparables have depth factors ranging from .913 to .960. The appellant contends the subject should have the benefit of the same front foot unit of value as the neighboring properties. In support, the appellant proffered property characteristic printouts for the subject and the comparables. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$10,545 was disclosed. This figure equates to an assessment of \$42.86 per front foot after the depth factor and level of assessments are applied. In support, the board of review offered a memorandum

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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:	\$	2,636
IMPR.:	\$	-0-
TOTAL:	\$	2,636

Subject only to the State multiplier as applicable.

indicating the sales of properties in the subject's general area suggest an unadjusted range of from \$11.94 to \$135.83 per square foot of land area thus supporting the current assessment. Cook County Assessor's Office sales sheets for five comparables were offered in support. The comparable vacant properties range in size from 3,000 to 13,400 square feet of land area; were sold from April 2002 to November 2004 for prices ranging from \$100,000 to \$407,500, or from \$11.94 to \$135.83 per square foot of land area. The board of review's memorandum also noted that these sales were unadjusted. Based on the foregoing, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 has overcome this burden.

In this appeal, the Property Tax Appeal Board accords the appellant's evidence significant weight with diminished weight accorded to the board of review's submissions. The Board finds the appellant's comparables are the most similar to the subject in the record. These properties are on the same street and block; and are similar in size when compared to the subject. In contrast, the board of review did not address the appellant's inequity argument and presented only raw sales data without adjustments or analysis of the comparables and their comparability to the subject. The Board finds the board of review's presentation of the sales without assessment data and meaningful analysis merely anecdotal. As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a 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.



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: April 25, 2008



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.