



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

APPELLANT: Pointers, Cleaners & Caulkers Union
DOCKET NO.: 06-31251.001-C-1
PARCEL NO.: 17-18-327-004-0000

The parties of record before the Property Tax Appeal Board are Pointers, Cleaners & Caulkers Union, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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:

LAND: \$34,237
IMPR.: \$0
TOTAL: \$34,237

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant commercial parcel with 6,225 square feet of land area. The subject is located at 1025 South Western Avenue, Chicago, West Chicago Township, Cook County. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (Ordinance) and is to be assessed at 22% of market value.

The appellant marked "Contention of Law" in Section 2e of the appeal form as the basis of the appeal. In support of this argument the appellant submitted a two page document that included a "LACK OF UNIFORMITY ON LAND VALUE" grid. On the grid the appellant identified the address of the subject property as being 4217-21 W. Madison Street, Chicago, with property index numbers (PINs) of 16-15-201-011 through 16-15-201-013. The appellant also indicated the property had 9,075 square feet of land area. The PIN for the subject property identified on the appellant's petition and on the board of review decision filed with the petition is 17-18-327-004-000. In the brief the appellant asserted that the PINs identified on the grid as the subject property were valued at \$8.00 per square foot but the

seven comparables identified on the grid were valued at either \$5.99 or \$6.00 per square foot of land area. The comparables ranged in size from 1,920 to 3,025 square feet and had land assessments ranging from \$2,534 to \$3,993 or \$1.32 per square foot of land area. The appellant requested that the subject be valued at \$6.00 per square foot for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment for the subject totaling \$34,237 or \$5.50 per square foot of land area was disclosed. In a memorandum included with the board of review evidence it was noted there was a difference in the address under appeal and the address in the brief. In support of the assessment the board of review provided information on five comparables with the same classification code as the subject property. These vacant parcels ranged in size from 1,113 to 3,403 square feet of land area. Three of the comparables were located on the same street and within the same block as the subject. The board of review indicated the subject's land assessment equated to a market value of \$155,622 or \$25.00 per square foot of land area when applying the Ordinance level of assessment. The board of review indicated the five comparables had land assessments that equated to market values ranging from \$27,825 to \$85,075 or \$25.00 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends 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 a reduction is not warranted.

A review of the appellant's brief disclosed that the appellant misidentified the subject property in the analysis. Based on this error the Board gives the appellant's argument no weight. The Board further finds the board of review submitted information on five comparables with the same classification code as the subject. Additionally, three of the comparables submitted by the board of review were located on the same street and within the same block as the subject. Each of the board of review comparables had a land assessment that equated to a market value of \$25.00 per square foot of land area. The subject's land assessment of \$34,237 equates to a market value of approximately \$155,622 or \$25.00 per square foot of land area when applying the Ordinance level of assessment. Based on this record and giving

Docket No: 06-31251.001-C-1

most weigh to the comparables submitted by the board of review, the Property Tax Appeal Board finds the subject's land is being equitably assessed.

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: September 23, 2011



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.