



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

APPELLANT: Barbara Leja
DOCKET NO.: 06-31775.001-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 & Behrens, P.C. 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:

LAND: \$ 10,587
IMPR: \$ 0
TOTAL: \$ 10,587

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,850 square foot vacant land parcel located in Chicago.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties were all located on the same street, as is the subject. They range in land size from 3,850 to 7,738 square feet of land area. The assessor's database printouts submitted indicated that property #1 is vacant land under common ownership with adjacent residence, while properties #2 and #3 were identified as improved with multi-family apartment buildings thereon. They range in land assessments from \$0.61 to \$1.07 per square foot of land area. The subject's land assessment is \$2.75 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$10,587. The board of

review submitted descriptive and assessment data relating to three suggested comparables. The properties are vacant land that ranged in size from 3,815 to 6,551 square feet. According to the submitted grid sheet, they contain land assessments at \$12.50 per square foot, while the subject's land assessment was asserted to be \$12.50 per square foot. In addition, the board submitted copies of the assessor's database printouts for the suggested comparables reflecting a black and white photograph of vacant land as well as assessment data and the description "vacant land", thereon. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables submitted by the board of review are most similar to the subject in use. In confirming the board of review's calculations, the Board found that the comparables actually contained land assessments at \$2.75 per square foot. In analysis, the Board accorded most weight to these comparables. These comparables contained the description of "vacant land" as accorded by the assessor and contained the same land assessments per square foot. The subject's land assessment at \$2.75 per square foot is at the range established by these comparables.

The Board accorded diminished weight to the appellant's properties #2 and #3 due to the appellant's submitted printouts that these properties are improved.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not 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. Guit

Chairman

K. L. Fenn

Member

Frank A. Grief

Member

Mark Morris

Member

Shawn R. Gorski

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 19, 2011

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.