



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

APPELLANT: Dennis M. Nolan
DOCKET NO.: 08-27663.001-R-1
PARCEL NO.: 06-34-411-050-0000

The parties of record before the Property Tax Appeal Board are Dennis M. Nolan, the appellant(s), by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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: \$7,761
IMPR.: \$52,532
TOTAL: \$60,293**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,463 square foot parcel of land improved with a 7-year old, two-story, masonry constructed, single-family dwelling containing 3,521 square feet of living area. Features of the subject include three and one-half baths, a full unfinished basement, air conditioning, and a three-car garage. The appellant argued unequal treatment in the assessment process.

In support of this argument, the appellant submitted assessment data for four properties located within the subject's neighborhood. These properties are described as two-story, frame and masonry, single-family dwellings with between two and one-half and three and one-half baths, air conditioning, one fireplace, and a three-car garage. The properties range in size from 3,346 to 3,589 square feet of living area. The properties have improvement assessments that range from \$8.25 to \$16.79 per square foot of living area. The subject's improvement assessment is \$14.92 per square foot of living area.

In addition, the appellant requested that the land assessment be adjusted to reflect a split-code assessment based on 7,823 square feet of land area at \$4.75 per square foot of land and the remaining 5,640 square feet of land at \$1.00 per square foot

because it is considered by the appellant to be "unusable." Specifically, the appellant states in his brief that 5,640 square feet of land is "unusable/undevelopable land area due to a public utility and drainage easement that encompasses much of the rear portion of the lot." In support, the appellant submitted a plat of survey reflecting handwritten statements regarding a public utility drainage easement and color photographs depicting a grassy area with water and shrubbery.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$70,636 was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four property located within the subject's neighborhood. The property is described as a two-story, masonry, single-family dwelling with three and one-half baths, a full unfinished basement, air conditioning, one fireplace, and a two or three-car garage. The property is 4 years old and contains 3,521 square feet of living area. The property's improvement assessment is \$15.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant stated that the 5,640 square feet of the subject land is encumbered by an unusable portion namely a drainage easement and should be assessed at a lower amount. Specifically, the drainage easement located on the subject property serves the entire 35 unit subdivision. Appellant further stated that per the Illinois Property Tax code (35 ILCS 200/10-35(b)) the land affected by the storm drainage should be assessed at a nominal amount. Upon questioning by the administrative law judge, the appellant testified that at the time of purchase the appellant was aware of the easement and that the land was not buildable. The appellant also testified that the easement area backs up to a pond and is the only drainage for the subdivision.

At hearing the board of review analyst, Mr. Roland Lara testified that the purchase price reflected the portion of the land which included the easement; and therefore, the land unit price was adjusted to reflect the purchase price by the board of review. He also stated that neighboring parcels of land are considered in assessing land.

After hearing the testimony 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 PTAB finds the appellant has not met this burden.

The PTAB finds that the appellant failed to prove that the subject land affected by the drainage easement should be assessed at a lower amount than the remaining subject's land. Specifically, the appellant at the time of purchase was aware of the easement and the fact that this portion of the subject's land was not to be developed, usable, or buildable due to the easement. The easement is adjacent to a pond which would further prove that this portion of land was never intended to be developed. No evidence such as an appraisal was provided that showed that the parcel of land is adversely hindered by the easement and that the value of the subject property is reduced.

Furthermore, no testimony or evidence was submitted to prove that the public utility and drainage easement located on the subject property is designated as an official storm drainage easement. Appellant's evidence only included a plat of survey reflecting handwritten statements identifying a public utility and drainage easement, testimony by the appellant that this portion of the subject property accumulates water during storms, and color photographs depicting a grassy area with water and shrubbery. The mere presence of a public utility and drainage easement on the subject property does not automatically qualify as an official storm drainage per the Illinois Property Tax Code to warrant a reduction in its assessed value. Therefore, the PTAB finds that the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The PTAB finds the comparable submitted by the board of review and the appellant's four comparables most similar to the subject in size, style, exterior construction, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$8.25 to \$16.71 per square foot of living area. The subject's improvement assessment of \$14.92 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.



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: November 30, 2012



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.