



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

APPELLANT: Robert Moleck
DOCKET NO.: 09-35691.001-C-1 through 09-35691.034-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Moleck, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-35691.001-C-1	30-06-404-011-0000	1,635	0	\$1,635
09-35691.002-C-1	30-06-405-009-0000	937	0	\$937
09-35691.003-C-1	30-06-405-010-0000	937	0	\$937
09-35691.004-C-1	30-06-405-011-0000	937	0	\$937
09-35691.005-C-1	30-06-405-012-0000	937	0	\$937
09-35691.006-C-1	30-06-405-013-0000	937	0	\$937
09-35691.007-C-1	30-06-405-014-0000	937	0	\$937
09-35691.008-C-1	30-06-405-015-0000	937	0	\$937
09-35691.009-C-1	30-06-405-016-0000	937	0	\$937
09-35691.010-C-1	30-06-405-017-0000	937	0	\$937
09-35691.011-C-1	30-06-405-018-0000	937	0	\$937
09-35691.012-C-1	30-06-405-019-0000	937	0	\$937
09-35691.013-C-1	30-06-405-020-0000	937	0	\$937
09-35691.014-C-1	30-06-405-021-0000	937	0	\$937
09-35691.015-C-1	30-06-405-022-0000	1,053	0	\$1,053
09-35691.016-C-1	30-06-405-023-0000	1,938	0	\$1,938
09-35691.017-C-1	30-06-405-034-0000	937	0	\$937
09-35691.018-C-1	30-06-405-035-0000	937	0	\$937
09-35691.019-C-1	30-06-405-036-0000	937	0	\$937
09-35691.020-C-1	30-06-405-037-0000	937	0	\$937
09-35691.021-C-1	30-06-405-038-0000	937	0	\$937
09-35691.022-C-1	30-06-405-039-0000	937	0	\$937
09-35691.023-C-1	30-06-405-040-0000	937	0	\$937
09-35691.024-C-1	30-06-405-041-0000	937	0	\$937
09-35691.025-C-1	30-06-405-042-0000	937	0	\$937
09-35691.026-C-1	30-06-405-043-0000	937	0	\$937
09-35691.027-C-1	30-06-405-044-0000	937	0	\$937

09-35691.028-C-1	30-06-405-045-0000	937	0	\$937
09-35691.029-C-1	30-06-405-046-0000	937	0	\$937
09-35691.030-C-1	30-06-405-047-0000	937	0	\$937
09-35691.031-C-1	30-06-405-048-0000	937	0	\$937
09-35691.032-C-1	30-06-405-049-0000	937	0	\$937
09-35691.033-C-1	30-06-405-050-0000	937	0	\$937
09-35691.034-C-1	30-06-405-051-0000	1,827	0	\$1,827

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of 34 land parcels. The appellant contends that all of the subject parcels consist of vacant land and have a total land square footage of 115,263 square feet. The board of review contends the subject parcels contain a total of 146,138 square feet and that five of the subject parcels, identified as Permanent Index Numbers ("PINs"), 30-06-405-024 through 30-06-405-028, contain industrial improvements. The vacant land parcels are classified as class 1 property under the Cook County Real Property Assessment Classification Ordinance while PINs 30-06-405-024 through 30-06-405-028, are classified as class 5 properties under the under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The appellant did not submit any evidence to support to the equity claim. In support of the overvaluation claim, the appellant submitted a copy of the Property Tax Appeal Board's ("PTAB") prior year decision (PTAB dockets 08-25916.001 through 08-25916.034-C-1) and requested that the PTAB grant a "rollover" reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,317. The subject's assessment reflects a market value of \$697,682 or \$4.77 per square foot of land, when applying the 2009 level of assessment for class 5 property and class 1 property under the Cook County Real Property Assessment Classification Ordinance of 25% for the class 5 portion of the property and 10% for the class 1 portion of the subject property.

In support of the subject's assessment, the board of review submitted property record cards for each of the subject parcels. In addition, the board submitted information on four suggested comparable sales. The board of review's suggested comparables have sale dates that range from November 2006 to October 2010. They range in size from 2.32 acres of land to 35 acres of land. Their sales prices range from \$350,000 to \$7,000,000, or from \$0.96 to \$4.59 per square foot of land.

In written rebuttal, the appellant submitted a memorandum written by Gary Fritz CIAO-M, CAE. The memorandum states the board of review's comparables are superior to the subject parcels and that the subject property lacks any utilities or improvements.

At hearing, the appellant, Robert Molek, stated the subject's 2008 assessment was reduced by the PTAB. The appellant also stated the subject contains 115,000 square feet of land and not 146,000 square feet of land. The appellant testified that all of the subject parcels are vacant and not improved with gas, water, or utilities. He stated that there is no access to the parcels from the road due to Illinois Department of Transportation regulations. Additionally, Mr. Molek testified that access to the subject via an alley was not allowed pursuant to village regulations. Lastly, the appellant stated that two of the board of review's comparables were not vacant land.

The board of review's representative, Paul Lee, argued at hearing that the subject property was not entitled to a rollover reduction as it is not classified as residential property. Mr. Lee also argued that the appellant's written rebuttal evidence should be granted no weight as the author of the rebuttal was not present at the hearing.

Neither party questioned the opposing party.

Conclusion of Law

The taxpayer contends that the subject property is entitled to a rollover decision. Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board notes that there is no evidence in the record that any of the subject parcels are owner occupied residential parcels. For this reason, the Board finds that a reduction on this basis is not warranted.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not submit evidence in support of this contention. Therefore, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board grants no weight to the appellant's written rebuttal as the author of the rebuttal was not present at the hearing to testify regarding his qualifications and his methodology while being examined by the board of review and the Property Tax Appeal Board. The Board finds that the appellant submitted no evidence that there were no improvements on the subject parcels. The Board finds parcels 30-06-405-024 through -028 contain industrial improvements as indicated by the property record cards submitted by the board of review. In addition, the Board finds the appellant submitted no evidence of the subject's market value.

The Board finds the appellant has not demonstrated: with clear and convincing evidence that the subject's improvement was inequitably assessed; by a preponderance of the evidence that the market value of the subject property is not accurately reflected in its assessed valuation; or, that the subject property is entitled to a rollover reduction. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Louie

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: February 20, 2015

A. P. ...

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.