



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

APPELLANT: Geril Zern
DOCKET NO.: 10-25252.001-R-1
PARCEL NO.: 09-10-301-119-0000

The parties of record before the Property Tax Appeal Board are Geril Zern, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; and the Cook County Board of Review.

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: \$ 65,000
IMPR.: \$ 0
TOTAL: \$ 65,000

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 2010 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 a vacant residential parcel of land containing 109,410 square foot of land area. The subject's total land assessment is \$84,792 or \$0.78 per square foot of land area. The subject is classified as a 1-00 property under

the Cook County Classification Ordinance and is located in Des Plaines, Maine Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eleven equity comparables.

In addition, the appellant requested that the land assessment be reduced based on 40% or 43,764 square feet of the subject's land area being situated on Lake Mary Anne, an unidentified federal floodway. The appellant also asserted that majority of the subject land is not buildable. In support, the appellant submitted a plat of survey, FEMA printout which is not clearly identified, and a printout from floodsmart.gov identifying the subject's flood risk.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total/land assessment for the subject of \$84,792 or \$7.75 per square foot of land area. The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." However, this evidence was not timely submitted, and the board of review was found to be in default under Sections 1910.40(a) and 1910.69(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the board of review's evidence was not considered in this appeal.

Conclusion of Law

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the appellant failed to prove that the subject land situated on or by Lake Mary Anne should be assessed at a lower amount than the remaining subject's land. The

appellant's assertion that the subject's proximity to Lake Mary Anne warrants a reduction is incorrect. No evidence such as an appraisal was provided that showed that the parcel of land is adversely hindered by its location to Lake Mary Anne and that the value of the subject property is reduced. The mere presence of a floodway near the subject property does not warrant a reduction in its assessed value. Therefore, the Board finds that the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board finds that six of the appellant's comparables are not similar to the subject in classification. The comparables are improved with single-family homes while the subject is vacant land. The six properties are classified as 2-11, 2-04, and 2-05 properties whereas, the subject is a class 1 property.

The Board accords diminished weight to the appellant's remaining equity comparables due to size. Nevertheless, the Board finds that these comparables had land assessments that ranged from \$.05 to \$.07 per square foot of land area. In comparison, the subject's improvement assessment of \$.78 per square foot of land area falls above the range established by the best comparables in this record. After considering adjustments and the differences in the comparables when compared to the subject, the board finds that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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 20, 2015

A. Proctor

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.