



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

APPELLANT: James Larson
DOCKET NO.: 11-22484.001-F-1 through 11-22484.002-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Larson, the appellant(s); 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:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
11-22484.001-F-1	28-28-102-021-0000	995	0	14,696	0	\$ 15,691
11-22484.002-F-1	28-28-103-005-0000	414	0	0	15,477	\$ 15,891

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 2011 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two parcels of land that are a portion of a farm, which contains eight total parcels of land. The remaining six parcels are not at issue in this appeal. Parcel #1 (PIN ending in -021) consists of a one story dwelling of frame construction with 1,336 square feet of living area. The appellant alleges that the improvement on Parcel #1 is 67 years old, while the board of review asserts it is 45 years old.

Parcel #1 has a 192,709 square foot site. 149,149 square feet of land on Parcel #1 is classified as class 2-39 land under the Cook County Real Property Assessment Classification Ordinance (the "Classification Ordinance"), while the remaining 43,560 square feet of land is classified as class 2-00 land under the Classification Ordinance. The improvement on Parcel #1 is classified as a class 2-03 improvement under the Classification Ordinance.

Parcel #2 (PIN ending in -005) has two improvements, of which only one is at issue in this appeal. The improvement at issue consists of a one story dwelling of frame construction with a 1,342 square foot footprint. The dwelling is 62 years old. Parcel #2 has an 80,325 square foot site which is classified as class 2-39 land under the Classification Ordinance. The improvement at issue on Parcel #2 is classified as a class 2-03 improvement under the Classification Ordinance. The subject is located in Tinley Park, Bremen Township, Cook County.

In regards to Parcel #1, the appellant contends assessment inequity as the basis of the appeal. The appellant's uniformity argument contests both the land and improvement assessments for Parcel #1. However, at hearing, the parties orally stipulated as to Parcel #1's correct land assessment. Therefore, only the appellant's uniformity argument in relation to the improvement on Parcel #1 will be discussed. In support of the improvement uniformity argument, the appellant submitted eight equity comparables.

In regards to Parcel #2, the appellant contends that the improvement at issue should be partially classified as a class 2-03 improvement, and partially as a class 2-24 improvement. The appellant alleges that approximately 985 square feet of the improvement at issue is used for residential purposes, while the remaining portion of approximately 357 square feet is used to house rabbits in support of the subject's farm. The improvement also has an attached garage, which the appellant alleges should be part of the improvement's class 2-24 designation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,725. The improvement on Parcel #1 has an improvement assessment of \$20,708, or \$15.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for the improvement on Parcel #1, and four equity comparables for the improvement at issue on Parcel #2.

At hearing, the appellant reaffirmed the evidence previously submitted. In support of the classification argument for the improvement at issue on Parcel #2, the appellant offered a handwritten drawing of the improvement's dimensions. The appellant testified that he measured the outside dimensions of the improvement with a tape measure, and documented the measurements on the drawing. The Board accepted this drawing into evidence, without objection from the board of review representative, and marked it as Appellant's Hearing Exhibit "A." The appellant testified that in 2011, the garage was used to park automobiles, but was currently used to store farming equipment.

During the board of review's case-in-chief, the parties agreed that the correct assessment for the land on Parcel #1 is \$995, and the Board accepted this assessment. 86 Ill.Admin.Code §1910.55(a).

The board of review representative contested that the classification and square footage of the improvement at issue on Parcel #2 was correct, and that the appellant's drawing was insufficient to prove that the classification and square footage were incorrect. The board of review representative waived an opportunity by the Board to gather its own evidence to contradict the drawing supplied by the appellant. The board of review rested on the evidence previously submitted in regards to the improvement assessment for Parcel #1.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal in regards to the improvement on Parcel #1. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity with regard to the improvement on Parcel #1 to be appellant's

comparables #1, #2, #3, #4, #6, #7, and #8. These comparables had improvement assessments that ranged from \$8.64 to \$12.60 per square foot of living area. The Parcel #1's improvement assessment of \$15.50 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the Parcel #1's improvement was inequitably assessed, and a reduction in the Parcel #1's improvement assessment is justified.

In regards to the appellant's square footage argument for the improvement at issue on Parcel #2, the Board finds that this improvement contains 1,342 square feet (as reported by the board of review), and that the entirety of this improvement is properly classified as a class 2-03 improvement. While the appellant submitted a drawing of the subject, and testified as to how he arrived at the measurements on the drawing, the Board is not persuaded that the drawing is accurate.

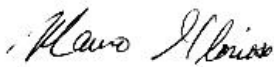
The Board is also not persuaded that this improvement should have two different classifications, as the majority of this improvement is used for residential purposes. Even if a portion of this improvement is used for farm purposes, and these portions were classified as class 2-24 improvements, this improvement's assessment would remain the same, as all portions of this improvement would still be considered class 2. For these reasons, the Board finds that a reduction is not warranted with regard to the improvement at issue on Parcel #2.

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: April 24, 2015



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.