



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

APPELLANT: Marion Shangraw
DOCKET NO.: 12-25589.002-R-1
PARCEL NO.: 02-09-106-002-0000

The parties of record before the Property Tax Appeal Board are Marion Shangraw, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$1,625
IMPR.: \$0
TOTAL: \$1,625

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 2012 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 parcel of vacant land containing 3,125 square feet of land area. The property is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of the assessment inequity argument the appellant submitted information on 30 equity comparables. In support of the contention of law argument the appellant's attorney submitted a brief arguing that, since the subject's 2013 assessment was reduced by the Cook County Board of Review, the subject's 2012 assessment should be reduced. The appellant's attorney cited case law in support of this argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$6,796 or \$2.17 per square foot of land area. In support of its contention of the correct assessment the board of review submitted the subject's property record card.

Under rebuttal, the appellant requested that the appeal be written on the evidence in the record.

Conclusion of Law

The taxpayer contends assessment inequity as a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables, as the board of review provided no comparable properties in its submission. These comparables had land assessments that ranged from \$1 to \$15,665 or from \$0.00 to \$0.60 per square foot of land area. The subject's land assessment of \$2.17 per square foot of land area falls above the range established by the best and only comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified.

With respect to the appellant's contention of law, the taxpayer's reliance on Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that subsequent actions by assessing officials are grounds to demonstrate a mistake in the prior year's assessment is misplaced. In that case, which is confined to its facts, the case did not involve an assessment inequity argument and there was a glaring error in the tax assessment, unlike this appeal. See Moroney v. Property Tax Appeal Board, 2013 IL App (1st) 120493, ¶46. The Board finds there is no evidence in this record that the subject's 2013 assessment had a glaring factual error that would have caused the 2012 assessment to be excessive. The Board therefore finds a further reduction in the subject's assessment based on a contention of law 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: January 27, 2017



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.