



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

APPELLANT: Donald Van Witzenburg
DOCKET NO.: 12-25993.001-R-1 through 12-25993.008-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Van Witzenburg, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-25993.001-R-1	24-07-215-001-0000	1,025	0	\$1,025
12-25993.002-R-1	24-07-215-002-0000	1,025	0	\$1,025
12-25993.003-R-1	24-07-215-003-0000	1,027	0	\$1,027
12-25993.004-R-1	24-07-215-004-0000	1,027	0	\$1,027
12-25993.005-R-1	24-07-215-005-0000	1,027	0	\$1,027
12-25993.006-R-1	24-07-215-006-0000	1,027	0	\$1,027
12-25993.007-R-1	24-07-215-007-0000	1,027	0	\$1,027
12-25993.008-R-1	24-07-215-008-0000	1,027	0	\$1,027

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 eight parcels of unimproved residential land totaling 25,000 square feet of land area. The property is located in Oak Lawn, Worth Township, Cook County. The subject is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from .38 of a mile to 3.72 miles from the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$10,624 or \$.42 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on seven comparable sales, four of which had their land assessments revealed.

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

The Board finds the record consists of seven land equity comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$.05 to \$1.55 per square foot of land area. The subject's land assessment of \$.42 per square foot of living area falls within the range of the comparables in this record. However, there is no indication that any of the comparables were divided into eight separate property identification numbers (PINS) like the subject. The Board gave less weight to three of the comparables submitted by the board of review due to the lack of assessment information. Finally, the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 11-25229.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$8,212 based on a stipulated agreement submitted by the parties. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's prior decision or that the subject has undergone any significant changes that would impact the subject's assessment. Based on this record the Board finds a reduction in the subject's assessment is appropriate.

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.