



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

APPELLANT: Vincent J. Incopero  
DOCKET NO.: 12-27070.001-R-1  
PARCEL NO.: 15-07-310-084-0000

The parties of record before the Property Tax Appeal Board are Vincent J. Incopero, 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:

**LAND:** \$708  
**IMPR.:** \$ 0  
**TOTAL:** \$708

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 vacant lot. The property has a 9,450 square foot site and is located in Proviso Township, Cook County. The subject is classified as a class 1 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant argued that the land has no value because it is landlocked and has no street access.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$708. The subject's assessment reflects a market value of \$7,080 or \$0.75 per square foot when applying the 2012 three year median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a copy of the property characteristic printout.

At hearing, the appellant reiterated his argument that the subject is landlocked and has no market value. The appellant asked that two additional documents be admitted into evidence, namely: a letter from the Village of Berkeley and an opinion letter from an appraiser. After an objection by the board of review as to the appraiser's letter was granted, only the letter from the Village of Berkeley, stating that the parcel was landlocked, was admitted. The appellant stated that the property was purchased in June, 2000 for \$1,700, but was then refunded money and the actual purchase price was only \$300. The appellant also testified that he purchased the property landlocked and hoped that he would be able to get access.

#### **Conclusion of Law**

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to carry his burden of showing that the property has no market value. The appellant testified that he purchased the property landlocked. The

appellant failed to submit either any evidence of how this landlocked factor could affect market value or any evidence of similarly affected properties. In addition, the appellant failed to present any evidence that attempts were made to get access to the subject property through an easement, or obtain a street address. Based on this evidence, 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.

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Chairman



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Member



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Member



\_\_\_\_\_  
Acting Member

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Member



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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



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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.