



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

APPELLANT: Neil Buroff
DOCKET NO.: 12-27338.001-R-1
PARCEL NO.: 24-30-404-074-0000

The parties of record before the Property Tax Appeal Board are Neil Buroff, 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: \$1,474
IMPR: \$ 0
TOTAL: \$1,474

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 is a 3,470 square foot rectangular-shaped parcel of vacant land located in Worth Township, Cook County and is classified as a Class 2-41 property 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: an appraisal containing three comparable properties of vacant land; a black-and-white photograph of the subject taken by the appellant; a two-page brief listing the history of the

appellant's appeals to the Cook County Board of Review and the Property Tax Appeal Board (Board); a copy of home care instructions from his physician; the board of review decision letter for the 2012 assessment; a copy of a certificate of error with supporting documents for 2008 and 2009 taxes; and the Board's decisions in appeal docket numbers 2008-26400.001-R-1 and 2009-35501.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,474, or \$4.25 per square foot of land. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables, each of which was assessed at \$4.25 per square foot of land.

At hearing, the appellant testified as to the history of his ownership of the subject and his appeals to reduce the assessment. The subject is a narrow strip of land that originally was part of a street. The street was vacated by the City of Palos Heights and converted to vacant land at about the time the appellant purchased the subject. His single-family dwelling is adjacent to the subject on the subject's east side. The subject contains a public utility easement and is adjacent on its west side to the parcel of another property owner. The appellant purchased the subject in 2007 for \$1.00 per square foot from Palos Heights. The appellant contended the easement rendered the subject unusable and unbuildable, thereby diminishing its market value. He argued that the original \$1.00 per square foot price he paid in 2007 still reflected the market value of the land in 2012 because there was not a market for it in 2012 at \$4.25 per square foot. The appellant advanced the additional argument, also stated in his brief submitted in the appeal, that the Board should roll-over the Board's decisions in the 2008 and 2009 appeals to the 2012.

During cross-examination of the appellant by the board of review, the appellant reiterated that the subject was not marketable, but acknowledged he could sell it with his adjacent parcel containing his dwelling as a larger lot.

The board of review objected to the admission of the appraisal report at hearing. The objection was taken under advisement. The board of review representative then testified that the \$1.00 per square foot price at which Palos Heights sold the subject in 2007 did not reflect the correct market value. He testified that a municipality has a vested incentive to sell vacant land it owns at a nominal price under market to get it on the tax

role. The market value is properly determined by comparing the values of other parcels of vacant land. Those market values are disclosed by the three comparable properties submitted by the board of review.

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

The appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and conclusions drawn from them, and be subject to cross-examination. Therefore, the Board sustains the board of review's objection to the admission of the appraisal report as hearsay, and the opinions and conclusions of the value of the subject property are given no weight. See Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788 (1st Dist. 1983). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report. Each of the three comparables disclosed in the appraisal report were sold for \$1.00 per square foot by Palos Heights. The sales were from 2010 through 2012 and contained easements. The appraiser observed that the Palos Heights sold all the easement land it owned at \$1.00 per square foot.

There was insufficient evidence to establish that the subject did not possess a market value of \$4.25 per square foot. It is adjacent to the appellant's parcel containing his dwelling. It is between his dwelling parcel and the adjacent parcel of another property owner. There was no evidence in the record as to the requirements of Palos Heights for set-backs between adjacent improved parcels, nor of how and why a parcel containing an easement, at the end of an adjacent parcel owned by the same party, should be assessed at a lower amount than the

rest of the land in the adjacent parcel. The appraiser observed that Palos Heights sold all easement land at \$1.00 per square foot without analyzing whether that was the market value of vacant land. The board of review testified that Palos Heights had an incentive to sell vacant land it owns at a nominal price under market to get it on the tax role.

Nor are the prior Board decisions in 2008 and 2009 rolled-over to 2012. The general assessment periods for Worth Township were from 2008 through 2010, and from 2011 through 2013. A decision of the Board to reduce an assessment for a "parcel on which a residence occupied by the owner is situated, such assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period..."[emphasis added]. 86 Ill.Admin.Code 1910.50(i).

Further, there was no evidence submitted that the Board's 2008 and 2009 decisions established a market value of the subject in 2012. Although the appellant did not attach the Board's full 2008 decision in his brief, it is published on the Board's website. It discloses that the board of review was in default because it did not submit any evidence in support of the assessment or to refute the appellant's evidence. However, in the instant appeal the board of review submitted three comparables. The 2009 decision was the result of an agreement between the appellant and the board of review. The Board decided to reduce the appellant's assessment for 2009 because it accepted the agreement between the parties, not because the matter was finally decided in 2008 and not subject to further litigation, or res judicata.

As to the appellant's testimony that he appealed the subject's assessment to the Board for 2011, docket #11-32700, the public record of that appeal on the Board's website discloses that appeal was dismissed on April 10, 2013. No information is disclosed as to the reason for the dismissal.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3. These comparables had land assessments of \$4.25 per square foot. The subject's assessment of \$4.25 per square foot falls at the price established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and holds that 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.