



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

APPELLANT: Marquette Bank  
DOCKET NO.: 12-27625.001-R-1  
PARCEL NO.: 27-19-300-011-0000

The parties of record before the Property Tax Appeal Board are Marquette Bank, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski in Chicago; 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:

<b>LAND:</b>	\$1,850
<b>IMPR.:</b>	\$ 0
<b>TOTAL:</b>	\$1,850

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 37,005 square feet of vacant land located in Orland Township, Cook County. The subject is classified as a class 1 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 information on three suggested equity comparables. The properties are described as vacant lots classified as 1-00 with assessment of \$0.05 per square foot of land and range in size from 19,166 to 37,940 square feet of land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,577 or \$0.47 per square foot of land. In support of its

contention of the correct assessment the board of review submitted information on six suggested sale comparables.

In written rebuttal, appellant's attorney distinguished the board of review's comparables from the subject property based on proximity and location.

At hearing, appellant's attorney reiterated the equity argument. The board of review argued that appellant failed to meet its burden of proof because appellant's comparables are not similar to the subject in that they are designated as common areas. In support of this argument, the board of review asked that the Board admit the property characteristic printout for appellant's comparable #2, which was entered in the record as BOR Hearing Ex. 1. In rebuttal, appellant's attorney argued that the board of review failed to submit any equity comparables.

### **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 gives little weight to the board of review's argument that the appellant's comparables are not similar as they are classified the same as the subject. No sufficient evidence was submitted to support the board of review's argument.

The Board finds the appellant is the only party to submit equity comps. The Board also finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. These comparables had an improvement assessments of \$0.05 per square foot of land. The subject's improvement assessment of \$0.47 per square foot of land is above the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: February 24, 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.