



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

APPELLANT: John Van Ramshorst
DOCKET NO.: 12-28157.001-R-1
PARCEL NO.: 29-25-410-037-0000

The parties of record before the Property Tax Appeal Board are John Van Ramshorst, 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:

LAND: \$30,030
IMPR.: \$0
TOTAL: \$30,030

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 commercial lot containing 34,320 square feet of land area that is improved with gravel and debris. The property is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 5-90 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 inequity argument, the appellant submitted information on three equity comparables that are located from 1.57 to 2.08 miles from the subject property. The comparables range in size from 17,840 to 60,181 square feet of land area and have land assessments ranging from \$10,704 to \$24,072 or from \$.60 to \$.39 per square foot of land area. Each of these comparables was classified as a class 1-00 vacant land with a level of assessment of 10% of fair market value.

As to the contention of law argument, the appellant claims the subject property qualifies for a change in classification, requests that the subject be classified as a Class 1-90 property and be assessed at 10% of fair market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,449. The subject property has a land assessment of \$30,030 or \$.875 per square foot of land area and an improvement assessment of \$4,419. In support of its contention of the correct assessment the board of review submitted the subject's property record card (PRC) and a note disclosing that the subject has common ownership with two other contiguous parcels that comprise Ridgeway Chevrolet.

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 on this basis.

As to the contention of law argument, the appellant contends that the subject property is not classified correctly and should be assessed at 10% of fair market value. The board of review contends that the subject property has common ownership with two other contiguous parcels that comprise Ridgeway Chevrolet and is properly assessed as commercial land. The appellant failed to rebut the board of review's contention and the record is void of any evidence that would establish that the subject property is not commercial land. Therefore, the Board finds the subject property is classified correctly as commercial land and should be assessed at 25% of fair market value.

As to the inequity argument, the appellant submitted three land comparables that are not assessed as commercial land. The properties have land assessments ranging from \$10,704 to \$24,449 or from \$.32 to \$.60 per square foot of land area. After dividing these land assessments by the 10% level of assessment, the properties have estimated market values ranging from \$3.20 to \$6.00 per square foot of land area. The subject has a land assessment of \$30,030 or \$.875 per square foot of land area. After dividing the subject's land assessment by the 25% level of assessment, the subject's land assessment has an estimated market value of \$3.50 per square foot of land area, which is within the range of the land comparables in this record.

The Board further finds the subject's improvement assessment is not supported by the information within the subject's PRC, which was submitted by the board of review. The board of review does not supply a breakdown or description of the two amounts listed in the PRC as improvements. The appellant argued that the subject is improved with gravel and debris, however, the appellant also fails to disclose the cost of the gravel and debris. Neither party

submitted photographs of the subject. Based on this record, the Board finds the subject property's improvements have no assessed value.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified. However, the Board finds the subject property's improvement assessment is not supported by any credible valuation evidence and, therefore, has no assessed value on this record.

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.