



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

APPELLANT: Nationwide Financial, LLP  
DOCKET NO.: 12-28747.001-I-1  
PARCEL NO.: 06-29-300-024-0000

The parties of record before the Property Tax Appeal Board are Nationwide Financial, LLP, the appellant(s), by attorney Joseph G. Kuser, of Storino Ramello & Durkin in Rosemont; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$24,012  
**IMPR.:** \$5,373  
**TOTAL:** \$29,385

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 106,722 square foot vacant land parcel. The property is located in Hanover Township, Cook County. The property is a class 1-90, minor improvement on vacant land, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued there was unequal treatment in the assessment process of the land as the basis of this appeal. In support of the equity argument, the appellant submitted assessment information on a total of four properties suggested as comparable. These parcels range in size from 37,418 to 222,243 square feet and have land assessments of \$.31 per square foot. The properties are classified as 5-80, industrial minor improvements; 5-90, commercial minor improvements; 5-93, industrial building; and 5-83 industrial Quonset hut or butler type building. The assessment information for comparables #2 and #3 are listed as partial assessments. The

appellant argues that the subject has not been improved at all and there should be no assessment on the improvements. The appellant included a photograph of the subject which shows fencing around the property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,385 and a land assessment of \$13,340 or \$.12 per square foot. In support of its contention of the correct assessment the board of review submitted six sales comparables.

### **Conclusion of Law**

The appellant contends unequal treatment in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board gives little weight to the appellant's argument that the subject is vacant with no improvements. The subject is classified as having minor improvements and the appellant's own evidence shows that the subject has fencing on the property; which is a minor improvement. Therefore, the Board finds the assessment for the improvement is property and no reduction is warranted.

As to the land, the Board finds the appellant's suggested comparables are not similar to the subject. These properties are improved; have different levels of assessment; and have a classification as commercial. The appellant failed to submit complete information on suggested comparables #2 and #3. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed when compared to similar properties and no reduction 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.