



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

APPELLANT: Geril Zern  
DOCKET NO.: 13-24809.001-R-1  
PARCEL NO.: 09-10-301-119-0000

The parties of record before the Property Tax Appeal Board are Geril Zern, the appellant(s), by attorney Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$6,556  
**IMPR.:** \$ 0  
**TOTAL:** \$6,556

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 2013 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 residential parcel of land containing 109,410 square foot of land area. The subject's total land assessment is \$71,116 or \$0.65 per square foot of land area. The subject is classified as a 1-00 property under the Cook County Classification Ordinance and is located in Des Plaines, Maine Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables. In addition, the appellant requested that the land assessment be reduced based on 40% or 43,764 square feet of the subject's land area being situated on Lake Mary Anne, an unidentified federal floodway. The

appellant also asserted that majority of the subject land is not buildable. In support, the appellant submitted a plat of survey, FEMA printout which is not clearly identified, and a printout from floodsmart.gov identifying the subject's flood risk.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$71,116 or \$0.65 per square foot of land area. The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of the subject's assessment, the board submitted six comparable sales.

### **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 that the appellant failed to prove that the subject land situated on or by Lake Mary Anne should be assessed at a lower amount than the remaining subject's land. The appellant's assertion that the subject's proximity to Lake Mary Anne warrants a reduction is incorrect. No evidence such as an appraisal was provided to show that the market value of this parcel of land is adversely effected by its location to Lake Mary Anne. The mere presence of a floodway near the subject property does not warrant a reduction in its assessed value. Therefore, the Board finds a reduction in the subject's assessment on this basis is not warranted.

The Board finds that the appellant's comparables #1, #5, and #6 are similar to the subject. They have land assessments of \$0.05 per square foot. In comparison, the subject's land assessment of \$0.65 per square foot of land area falls above the range established by the best comparables in this record. After considering adjustments and the differences in the comparables when compared to the subject, the board finds that the subject was inequitably assessed and a reduction in the subject's assessment to the appellant's request 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: December 19, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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