



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

APPELLANT: Geril Zern  
DOCKET NO.: 14-23606.001-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 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:** \$71,116  
**IMPR.:** \$0  
**TOTAL:** \$71,116

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 2014 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 located in Maine Township, Cook County. The subject is classified as a 1-00 property under the Cook County Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject vacant land is situated on Lake Mary Anne. The appellant argued that 40% of the land is in an unidentified Federal Floodway. In support of this contention, the appellant appended to his brief an illegible copy of a Federal Emergency Management Agency (FEMA) map the appellant argues depicts the subject property in a high-risk flood zone. The appellant also submitted plats of survey and

an aerial parcel map depicting the subject property; and a print-out from [Floodsmart.gov](http://Floodsmart.gov) website disclosing that the “property is moderate-to-low risk.” The appellant did not submit evidence of comparable properties.

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 five comparable sales.

In rebuttal, the appellant submitted a brief arguing that the board of review did not address the issues he raised in his Petition.

At hearing, the appellant reiterated his argument that 40% of the subject was in a flood zone. The appellant offered into evidence a copy of the Board's decision in docket #13-24809.001-R-1, wherein the Board found the appellant failed to submit sufficient evidence that the subject was in a flood zone, but found an assessment reduction was warranted because the appellant's comparable properties were the best evidence submitted of market value. This prior decision was admitted into evidence as Appellant's Exhibit #1.

### **Conclusion of Law**

The appellant 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 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 not supported by evidence, such as an appraisal to show that the market value of this parcel of land is adversely affected 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. The plats of survey and the aerial parcel map do not inform the Board of the subject's market value. Although the appellant submitted equity comparable properties in the Board's prior 2013 decision, the appellant did not submit any in the instant appeal. Consequently, the only evidence the Board has in this 2014 appeal pertains to whether the subject is in a flood zone or not. That evidence does not prove by clear and convincing evidence the subject's assessment lacks uniformity. The board of review's five comparable properties are the only evidence pertaining to assessment inequity. Therefore, the Board finds a reduction in the subject's assessment on this basis is not warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 2018



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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