



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

APPELLANT: Lubina Sultana
DOCKET NO.: 14-28920.001-R-1
PARCEL NO.: 06-27-203-008-0000

The parties of record before the Property Tax Appeal Board are Lubina Sultana, the appellant(s); 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: \$2,833
IMPR.: \$0
TOTAL: \$2,833

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 is a parcel of vacant land. The property has a 40,510 square foot site located in the Municipality of Streamwood, Hanover Township, Cook County. It is a Class 1-00 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 four suggested equity comparables. They ranged from 42,523 to 76,665 square feet of land. Three of them were located within one mile of the subject; the fourth was located five miles away. The appellant requested a total assessment reduction to \$2,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,229, or \$.45 per square foot of land. In support of its contention of the correct assessment, the board of review submitted information on four

suggested sale comparables. Comparable #1 did not disclose assessment information; #2 included assessment information from 2013; #3 included assessment information but did not attribute it to any particular lien year; #4 included assessment information but from 2012. The board of review's sale comparables ranged from 39,204 to 84,942 square feet of land.

In rebuttal, the appellant argued that the board of review's land comparables were not proximately located to the subject and were in developed subdivisions. The appellant reasserted that the subject is located in an undeveloped area and lacks utility service. The appellant submitted assessment information on four vacant land parcels that were not included in either the board of review's or the appellant's evidence.

At hearing, the appellant argued that the subject is undeveloped land without any utility service, and should be compared only to undeveloped vacant parcels of land. The appellant further argued that the board of review's comparables were developed land far from the subject. The board of review offered seven black-and-white photographs purportedly of the appellant's four equity comparables into evidence as demonstrative evidence. The appellant did not object, and they were admitted into evidence as Board of Review Rebuttal Group 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant offered four equity comparables as new evidence and argument in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review.

Three of the seven pages of the board of review's rebuttal group exhibit disclose that the appellant's comparables #1, #3 and #4 were partially submerged by water. The other four pages are confusing and do not appear to depict any of the appellant's comparables. Consequently, those four pages are given no weight. Although the other pages depict some of the appellant's comparables are partially submerged, the evidence in the entire record discloses that the appellant's comparables are undeveloped land. Three of them are within close proximity to the subject. Of the board of review's four sale comparables, one did not disclose assessment information; two disclosed assessment information, but not for the 2014 tax lien year. Moreover, all of them appear to be a far distance from the subject and were developed parcels.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #4. These comparables had land assessments that ranged from \$.05 to \$.13 per square foot of land. The subject's land assessment of \$.45 per square foot of living area falls above the range established by 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 holds that a reduction in the subject's assessment is justified. The appellant requested an assessment reduction to \$2,833. The Board finds that an assessment reduction to the amount requested by the appellant is 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(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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