



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

APPELLANT: Lowell Scott Weil
DOCKET NO.: 14-31206.001-R-1 through 14-31206.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lowell Scott Weil, the appellant, by Christopher G. Walsh, Jr., Attorney at Law in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-31206.001-R-1	14-33-301-113-0000	11,809	0	\$11,809
14-31206.002-R-1	14-33-301-112-0000	9,709	0	\$9,709

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 two vacant parcels of land that are located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject should not have improvement assessments for 2014, due to the removal of the two structures prior to the January 1, 2014 assessment date. In support of this argument the appellant submitted copies of the demolition permits that were issued for both structures. The demolition permits were issued on December 6, 2013. In addition, the appellant submitted a copy of a letter from Quality Excavation Incorporated that disclosed that the two structures and all debris was removed by December 18, 2014. Based on this evidence the appellant requested the improvement assessments associated with the subject property be removed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject's structures. The board of review's evidence included a grid consisting of four equity comparables, one of which sold in September 2013 for \$1,518,700. The board of review submitted no evidence regarding the second structure and offered no rebuttal as to the appellant's assertion that the structures were removed prior to January 1, 2014.

Conclusion of Law

The taxpayer contends the subject property did not have any structures on January 1, 2014 that would be subject to improvement assessments.

The Board finds the best evidence that the subject is vacant land was submitted by the appellant. The appellant submitted copies of the demolition permits and a copy of a letter from Quality Excavation Incorporated that disclosed that the two structures and all debris was removed by December 18, 2014. The board of review failed to rebut the appellant's assertion. The Board gave less weight to the comparable grid analysis as this evidence is not responsive to the argument brought by the appellant that the subject is vacant land. Based on this record, the Board finds that the subject property is vacant land and had no improvements as of January 1, 2014 and the subject's improvement assessments shall be removed commensurate with the appellant's request.

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.