



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

APPELLANT: Donna Scali
DOCKET NO.: 15-37847.001-R-1
PARCEL NO.: 17-15-305-017-0000

The parties of record before the Property Tax Appeal Board are Donna Scali, the appellant(s), by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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 **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: \$170,000
IMPR.: \$ 0
TOTAL: \$170,000

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 2015 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 one parcel of vacant land with 13,600 square feet. It is located in South Chicago Township, Cook County. The property is class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends lack of equity as the basis of the appeal. In support of the land equity argument, the appellant submitted a grid sheet listing assessment information and land square footage for a total of three properties suggested as comparable to the subject. The data, in its entirety, reflects that all three of the properties are class 1-00 property as designated by the county assessor. The appellant also submitted photographs of the subject and comparables. The photograph of the subject indicates a large structure on the property, as does the photograph for comparable #1. Comparables #2 and #3 appear to be adjacent properties from their photographs, with comparable #3 being almost eight times as large as the subject property.

The suggested comparables range in aggregate size from 13,104 to 102,663 square feet and are assessed at a land per square foot value ranging from \$7.34 to \$10.00 per square foot. The subject property has a land assessment per square foot value of \$12.50 per square foot. The appellant did not provide property record cards or assessor printouts for each individual parcel. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of \$170,000, or a land unit price of \$125.00 per square foot, was disclosed. In support of the subject's assessment, the board submitted sales data on nine properties suggested as comparable to the subject. They ranged in lot size from 4,748 to 56,001 square feet and sold for values ranging from \$175.50 to \$422.32 per square foot. The comparables ranged in land value per square foot from \$4.00 to \$25.00 as indicated on the descriptive sales sheets. Based on this evidence, the board of review requested confirmation of the subject's assessment.

No written rebuttal was submitted by either party.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be comparables #1 and #2 submitted by the appellant, as well as comparables #1, #3, #5, #8 and #9 submitted by the board of review, as they are most similar to the subject in size, and location. These comparables had land assessments that ranged from \$7.34 to \$25.00 per square foot. The subject's land assessment of \$12.50 per square foot falls within the range established by the best comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not 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(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: July 16, 2019



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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