



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

APPELLANT: Vincent Incopero  
DOCKET NO.: 16-31238.001-R-1  
PARCEL NO.: 15-07-310-084-0000

The parties of record before the Property Tax Appeal Board are Vincent Incopero, the appellant; 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:** \$708  
**IMPR.:** \$ 0  
**TOTAL:** \$708

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 2016 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 9,450 square foot lot. The property is located in Proviso Township, Cook County. The subject is classified as a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this contention, the appellant argued the subject is a landlocked property with no value. The appellant further submitted an appraisal for a different property located in Forest Park, IL.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$708. The subject's assessment reflects a market value of \$7,080 or \$0.75 per square foot of land, when applying the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted an overview map of the area where the subject property is located as well as printouts from the Cook County Assessor's Office.

At hearing, the appellant reiterated the argument that the subject is landlocked and has no value. Over the board of review's objection, the Board allowed the appellant to submit a picture of the subject lot, marked as Appellant's Hearing Exhibit #1. In addition, the appellant submitted a letter from Prudential Clark & Holm Real Estate, LLC., stating that the subject property has no market value on its own and a letter from the Village of Berkeley stating that the subject has no public street access. The appellant represented that both letters were submitted with the original appeal application and should have been a part of the record. Over the board of review's objection, the Board admitted both letters into the record and marked them as Appellant's Hearing Exhibit #2 and #3, respectively. On cross, the appellant testified that he owns a property adjacent to the subject property that is not landlocked. In rebuttal, the appellant argued that even though he owns an adjacent property, the subject is nevertheless not worth anything because it is not buildable.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 that throughout the hearing the appellant's testimony and demeanor was evasive and defensive. Therefore, the Board finds his testimony unreliable and gives it little weight. The Board also finds that whether a property is buildable or not is not determinative of whether a property has value. The Board gives no weight to the conclusions of either Appellant's Hearing Exhibit #2 or #3 because the preparer was not called to testify about his/her qualifications or be cross-examined by the board of review and the Property Tax Appeal Board. In addition, neither letter addressed the market value of the subject property when sold together with the appellant's other adjacent property. The appellant also failed to provide any evidence that no easement can be granted through his other adjacent property, or that his adjacent property is not worth more when sold in a combination with the subject property. Finally, the Board gives no weight to the appraisal as it does not value the subject. Based on this record, the Board finds that the appellant failed to carry his burden and no reduction in the subject's assessment 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(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.

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Chairman



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Member

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Member



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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: May 21, 2019



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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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