



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

APPELLANT: Lubina Sultana
DOCKET NO.: 16-36706.001-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: \$2,026
IMPR.: \$0
TOTAL: \$2,026

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 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 eight suggested equity comparable properties.¹ They ranged from 42,523 to 305,442 square feet of land and were assessed at \$.05 per square

¹ Four of these suggested comparable properties were listed on the appellant's Assessment Grid Analysis as well as on attached print-outs of assessment information. Information regarding the remaining four comparable properties was provided only on attached print-outs.

foot of land. Each was within one mile of the subject. The appellant requested a total assessment reduction to \$2,026 at the rate of \$.05 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,255, or \$.50 per square foot of land. In support of its contention of the correct assessment, the board of review submitted information on eight suggested sale comparable properties. Six of these properties included land assessment valuation, but none for the 2016 lien year.

In rebuttal, the appellant argued that the board of review's land comparable properties were not proximately located to the subject, did not disclose 2016 land assessment information and were in developed subdivisions. The appellant reasserted that the subject is in an undeveloped area and lacks utility service.

At hearing, the appellant confirmed that he raised only an assessment inequity issue and that he incorrectly checked-off a Comparable Sales issue on the first page of his Petition. 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 comparable properties were developed land far from the subject. The appellant reaffirmed the request for an assessment reduction. The board of review made a motion to strike the appellant's evidence because it cited assessment inequity evidence but the appellant's Petition checked-off a Comparable Sales argument.

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 comparable properties 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 Board denies the board of review's Motion to Strike the Appellant's Evidence. The board of review was on notice that the appellant submitted an assessment inequity argument by receiving the appellant's evidence and Grid Analysis. Consequently, the board of review could have, but chose not to, respond to the appellant's argument as revealed by his evidence.

The Board finds the best evidence of assessment equity to be the appellant's comparable properties. These comparables had land assessments at the rate of \$.05 per square foot of land. The subject's land assessment of \$.50 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 demonstrated 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.

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: November 19, 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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