



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

APPELLANT: Brian Carey
DOCKET NO.: 18-35231.001-R-1
PARCEL NO.: 02-21-102-005-0000

The parties of record before the Property Tax Appeal Board are Brian Carey, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$36,799
IMPR.: \$13,635
TOTAL: \$50,434

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 2018 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 one-story, single-family residence of frame and masonry construction with 2,261 square feet of living area. The dwelling was 55 years old. Features of the home include a full basement with a formal recreation room, two full bathrooms, a half bathroom, air conditioning, and a two-car garage. The property has a 66,908 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity and a contention of law as the grounds of the appeal. In support of his argument, the appellant submitted information on four equity comparables. Appellant also submitted a brief, a survey, and maps of the area in which the subject property is located.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,434. The subject property has an improvement assessment of \$13,635 or \$6.03 per square foot of living area. It has a land assessment of \$36,799, or \$5.50 per square foot of land. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

Conclusion of Law

The appellant asserts assessment inequity as one of the grounds of the appeal. Furthermore, the box indicating that the appellant is raising a contention of law is checked on the appeal petition, but no specific contention of law is specified in appellant's submissions. Accordingly, this will be treated as an assessment equity 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 on this ground

In his submissions, the taxpayer asserts that the valuation of his land at \$5.50 per square foot is too high. He asserts that a 23,799 square foot portion of the land should be valued at \$0.50 per square foot because the Salt Creek waterway runs through the property, as shown by a survey that the taxpayer submitted, making it impossible to build anything on that portion. He asserts that the remainder of the land should be assessed at \$1.75 per square foot rather than \$5.50. Although the appellant provides evidence that the Salt Creek runs through his land, he provides no evidence or legal argument establishing that \$0.50 per square foot is the appropriate valuation for this portion of his land. Nor does he cite any statutory provision or case law in support of this conclusion. Accordingly, appellant has failed to show that this portion of the subject property should be valued at \$0.50 per square foot.

Appellant further states in his submissions that the land on the subject property was assessed at \$1.75 per square foot until 2016, when it began to be assessed at \$5.50 per square foot. He also states that the assessments of land on adjacent and contiguous properties have remained at \$1.75 per square foot. He presents four equity comparables located in the same neighborhood as the subject, three of which are located within two blocks of it. The land on each comparable was valued at \$1.75 per square foot. The Board of Review also presents four equity comparables, all located in the same subarea as the subject. The land on each of these comparables was assessed at \$5.50 per square foot.

The Board gives little weight to the comparables submitted by the parties and finds that they are of little help in determining the impact of the Salt Creek on the valuation of the subject property's land, which is the basis for appellant's argument that his land is inequitably assessed. For one thing, it is not clear whether the Salt Creek or any other body of water runs through the land on any of the parties' comparables. Furthermore, appellant's argument assumes that

location of property on a waterway will lessen the value of the land. In fact, location on a waterway can enhance the value of property that is located on a scenic portion of the waterway or a portion that offers recreational opportunities. There is no evidence in the record indicating what benefits or detriments Salt Creek offers to the subject property, however.

Thus, the record contains no evidence of the impact of Salt Creek on the value of the subject property. Nor does it even indicate whether any of the comparables has a creek or other body of water running through it. The Board therefore finds that appellant has failed to meet his burden of showing by 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: May 17, 2022



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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