



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

APPELLANT: Matthew L Steichmann
DOCKET NO.: 19-48012.001-R-1
PARCEL NO.: 06-27-400-031-0000

The parties of record before the Property Tax Appeal Board are Matthew L Steichmann, 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 **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: \$13,329
IMPR.: \$0
TOTAL: \$13,329

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 2019 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 an unimproved parcel of vacant land. The property has a 22,215 square foot site and is located in Hanover 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 assessment inequity as a basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Each of the submitted comparable properties had improvements upon the land. The land on the comparables ranged in size from 33,062 to 69,696 square feet and in assessment from \$24,604 to \$29,841, or \$0.43 to \$0.74 per square foot.

In the appellant's "Residential Appeal," the only basis of the appeal enumerated was "assessment equity"; however, during the live hearing and in a two-paragraph document attached to the appellant's written evidence, the appellant contended overvaluation as additional basis for the

appeal. Although not explicitly alleged, the Board will still address this basis for the appeal. The appellant argued that due to zoning and the size of the subject property the land is “unbuildable,” because “the minimum requirement [lot size] for a well and septic field is 40,000 sq. ft.” App. Brief ¶ 2 In support, the appellant referenced Cook County Municipal Code, Part II, Appendix A, Article 4, Section 4.9(E). The appellant further testified that the subject property was the only vacant property in the neighborhood. The appellant provided no appraisal or expert testimony in support of the overvaluation argument. The appellant also did not provide any recent sales information on any comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,329, or \$0.60 per square foot of land. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The three comparable properties each consisted of vacant, unimproved land. These comparables ranged in size from 21,500 to 25,868 square feet and in assessment from \$12,900 to \$15,520 with each having an assessment of \$0.60 per square foot of land.¹

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 *board of review comparables #1, #2, and #3*. These comparables had land assessments that were each \$0.60 per square foot of land. The subject's improvement assessment of \$0.60 per square foot is the same as established by the best comparables in this record. These comparables were each located in the same neighborhood code and consisted of vacant land. The Board finds the comparables submitted by the appellant to be given less weight given the distinguishing characteristics that there were improvements upon the land.² Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified.

Next, 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

¹ In their “Comparable Sales/Assessment Equity Grid Analysis,” the Cook County Board of Review listed their three comparable properties as having an assessment per square foot of \$6.00. At the hearing, the representative of the board of review agreed that when dividing each comparable land assessment by the respective lot size, the assessment per square foot of land should be \$0.60, rather than \$6.00, for the subject property and each comparable property.

² It can be noted that the subject property’s assessment per square foot of \$0.60 falls within the range of comparables submitted by the appellant and as such, even if the board of review had not submitted any comparables, the appellant failed to prove unequal treatment by clear and convincing evidence.

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.

As required by 86 Ill.Admin.Code §1910.65(c) to prove market value, the appellant did not provide sufficient evidence to prove market value. The appellant did not provide an appraisal, documentation regarding a recent sale of the subject property, documentation of at least three recent comparable sales, or any other evidence sufficient to overcome the appellant's burden. As such the Board finds the appellant did not prove by a preponderance of the evidence that the subject property's market value is less than the assessed value and therefore a reduction of 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 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Matthew L Steichmann
9N291 Old Lake st
Elgin, IL 60120-7552

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602