



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

APPELLANT: Trust No. 3560610 Chicago Title Land Trust Co.
DOCKET NO.: 20-25961.001-C-3
PARCEL NO.: 02-22-201-060-0000

The parties of record before the Property Tax Appeal Board are Trust No. 3560610 Chicago Title Land Trust Co., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Hinsdale; the Cook County Board of Review by Cook County Assistant State's Attorney Oscar Garcia; and Palatine C.C.S.D. # 15, and Palatine Twn H.S.D. # 211, the intervenors, by attorney Michael J. Hernandez of Franczek P.C. in Chicago.

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: \$432,288
IMPR.: \$39,998
TOTAL: \$472,286

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 2020 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 parties appeared before the Property Tax Appeal Board on October 16, 2024 for a hearing on the Webex platform pursuant to a motion from the appellant with no objections from the remaining parties.¹

The subject property consists of a 216,144 square foot parcel of land with, as of January 1, 2020, several improvements including: a 98-year-old, 23,560 square foot greenhouse; a newer 10,000 square foot greenhouse; an 1,800 square foot commercial building attached to the older greenhouse used as a flower shop; a garage; metal and plastic movable greenhouses; and paved and gravel

¹ This appeal was consolidated with Docket No. 19-44533, which concerns the same property and parties, for the purposes of hearing.

parking. The property is located in Palatine, Palatine Township, Cook County and, for the tax year in question, is fully classified a class 5, commercial property, under the Cook County Real Property Assessment Classification Ordinance.

Appellant' Evidence

The appellant contends assessment inequity and a contention of law as the bases of the appeal. The appellant argues that because the subject property was vacant for most of 2020 and then the improvements were demolished, the assessment for the subject should be reduced to reflect vacancy and vacant land. The appellant submitted a brief asserting the subject was classified and assessed as a mixed use commercial and farm parcel for over 20 years with the flower shop and 21,780 square feet of land assessed at 25% and the remaining land and improvements assessed as farm in 2018 and prior. The whole of the subject property is now classified as commercial property and assessed at 25%. The brief continues that, due to family and tax issues, the subject was no longer being used as a farm in 2020 and there were no new plantings for the nursery/greenhouse. The commercial portion of the property, the flower shop, was moved in June 2020. As to the appellant's equity argument, the appellant argues that the land for the subject should be valued similarly to the other vacant parcels that were part of the farm at \$3.50 per square foot for residential land with a level of assessment of 10%. The appellant argues that after the contract to demolish the improvements was entered in June 2020, the improvements were only be assessed for 50% of the year and no change in the improvements' assessment is requested.

In support of this, the appellant included an affidavit from Kenneth Kinsch attesting the subject property has operated as a nursery/greenhouse for over 80 years and continued to be used as such through all of 2019. The affidavit further attests that the subject had no new plantings in 2020 and the remaining plantings and equipment were liquidated. On June 4, 2020, the affidavit states a contract was entered for the demolition of the improvements. The affiant attests that the subject will be marketed for sale in 2020. The appellant also included: a vacancy affidavit; black and white photographs; invoices, permits, and reports regarding the demolition of the improvements. The village demolition permit is dated September 10, 2020 and the completion invoice is dated October 9, 2020. The appellant also included the 2020 assessor website printouts for five other parcels that were once part of the farm showing that the parcel adjoining the subject is now classified as 1-00, vacant land, the other parcel adjoining the subject on the west and owned by the appellant is classified as 2-03, one-story residence, and the other three parcels used for farming are still classified as 2-39, farmland. These properties have land sizes ranging from 17,380² to 39,770 square feet with assessments of \$.005 to \$.35 per square foot.

At hearing, the appellant called its first witness, Melissa Petty. Ms. Petty testified that she works as the Certificate of Error Manager for the Cook County Assessor. She testified that she is familiar with the attempted certificates of error that to be issued on the subject parcels for 2019 and 2020. Ms. Petty testified she became familiar with the subject's loss of farmland classification through a television news report and she, along with other in her office, reviewed the information on the subject. She testified the determination was that the classification for the

² The appellant combined the data of the farmland parcels ending in -022, 023 and -024 and listed them together as comparable #3.

subject should be farmland. She testified that the assessor's office proceeded to issue certificates of error for the 2019 and 2020 tax years. She confirmed that the land pricing for farmland was \$2,250 per acre in 2019 and that she applied that figure to the certificate of error. On cross examination, Ms. Petty testified that she processed the certificates of error in early 2023. She testified that a discussion of the sale of the subject was included as part of the process.

The appellant's next witness was Ken Kinsch. Mr. Kinsch testified that his family has owned the subject property since 1938 and that he has worked at the nursery full time since 1985. He testified that the nursery was in full operation in 2019 with no changes from any prior years. He testified that in 2020, after receiving the tax bill, they could not continue to operate the nursery and flower shop. Mr. Kinsch testified that the nursery operations were terminated in the beginning of 2020. He testified that the flower shop continued for a show time, but then eventually closed also. Mr. Kinsch testified that after the flower shop closed all the improvements were demolished in 2020 so the property could be assessed as vacant land. On cross examination, Mr. Kinsch acknowledged that the property sold in 2022 for \$2,500,000.

The appellant's final witness was Ms. Valerie Kinsch Wray. Ms. Wray testified that she ran the flower shop for over 20 years which included 2019. She testified the flower shop was located at one end of the large greenhouse building. She testified that there were no changes in operation from 2018 to 2019, but that operations changed in 2020 after the tax bill was received. Ms. Wray testified that the greenhouse was shut down and she closed the flower shop in May 2020 and moved it to another property.

Board of Review's Evidence

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$472,286 with a land assessment of \$432,288 or \$2.00 per square foot. The total assessment reflects a market value of \$1,889,144 when using the level of assessment for class 5 property of 25% under the Cook County Real Property Assessment Classification Ordinance. In support of the current assessment, the board of review submitted a memo asserting that, as of the lien date in question, the subject was improved with a commercial building used as a retail storefront as well as greenhouses and related minor improvements. The memo asserts that the subject was not used as a nursery in 2020 and that there was some commercial activity occurred in 2020. The board of review argues that the subject is property assessed as a class 5 property and that the appellant's comparables do not share the same physical characteristics or classification. The board of review also included a black and white ariel photograph of the subject along with a list of class 5-00, commercial lots located in the subject's sub area with their square footage and assessments listed. These 24 comparables range in land size from 3,339 to 27,800 square feet and have land values of \$10.00 to \$15.00 per square foot. This reflects land assessments from \$2.50 to \$3.75 per square foot.

Intervenor's Evidence

The intervenor school districts 15 and 211 submitted a brief in support of intervention arguing that based on comparable sales, the subject's assessment is supported. The intervenor submitted information on three sales. The properties are described as residential or commercial vacant lots. They range in size from 196,020 to 259,191 square feet and sold from June 2017 to under

contract in 2021 for prices ranging from \$17.60 to \$41.39 per square foot of land. In addition, the intervenor's brief argues that the appellant is not entitled to vacancy relief as the appellant failed to show how the vacancy had a negative effect on its market value. At hearing, the intervenor argued that the appellant's comparables were reviewed by the board of review and found not reflective of the market. He further argued that the intervenor's comparables are better comparables.

Conclusion of Law

While the taxpayer checked the petition to include an appeal based on demolition costs, the appellant's brief asserts that the improvement assessment was substantially reduced at the county level and this assessment should remain the same and only the land be reduced. Therefore, the Board will look to the land assessment and arguments.

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 appellant makes an argument that the improvements were demolished in September 2020 and, therefore, the subject's land should be reduced. However, the appellant failed to submit any evidence to show that the demolition of the improvements negatively impacted the value of the land. Moreover, the appellant did not submit any sales comparables. The only sales comparables presented were submitted by the intervenor. These comparables were sales of vacant land that sold for prices ranging from \$17.60 to \$41.39 per square foot of land. In comparison, the subject's assessment reflects a market value of \$8.74 per square foot of land which is within the range of the best comparables in the record. The Board finds the appellant failed to show by a preponderance of the evidence that the land should be reduced based on the demolition of the improvements and a reduction is not warranted.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute quality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 that the best evidence of assessment equity is the board of review's suggested comparables. As of the lien date in question, the appellant was classified as a commercial property. The un rebutted evidence shows that property was no longer in farm use and the only activity remaining on the property was the commercial flower shop. The board of review showed they recognized that this activity stopped and the improvements were demolished when the improvement assessment was reduced by 50%. However, the board of review did not change the classification of the property to 1-00 vacant land. The appellant's comparables have differing classifications among themselves and none are classified similar to the subject. Comparable #3 is still classified as farmland which carries an assessment that is not based on market value. The Board finds that the properties most comparable to the subject are the 5-00, commercial land, comparables submitted by the board of review. These comparables ranged in size from 3,339 to 27,800 square feet and had land assessments from \$2.50 to \$3.75 per square foot. In comparison, the subject has a land assessment of \$2.00 per square foot which is below the range established by the best comparables in the record. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's land assessment is not 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.

Chairman

Member

Member

Member

Member

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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

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