



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

APPELLANT: Harlan Weivoda
DOCKET NO.: 21-29820.001-R-1
PARCEL NO.: 23-36-301-033-0000

The parties of record before the Property Tax Appeal Board are Harlan Weivoda, 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: \$15,632
IMPR.: \$22,540
TOTAL: \$38,172

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 2021 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 improved with a 53-year-old, one-story, building of frame and masonry construction containing 2,488 square feet of gross building area. Features of the subject include a partial finished basement, central air conditioning and a two and one-half-car garage. The parties differed as to the size of land square footage. The board of review disclosed the property is situated on 36,780 square feet; the appellant argued it is 26,780 square feet. The property is in Palos Township, Cook County. The evidence disclosed the subject was owner-occupied in the lien year. The subject is a Class 2 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 four suggested equity comparable properties.

The appellant also raises a contention of law that the land assessment should be reduced because it is based on an incorrect calculation of the total land square footage. The appellant's brief disclosed Cook County acquired 10,000 square feet of his land without compensation to use for drainage ditches, yet he continued to be assessed for that land for property tax purposes. The appellant included in the brief that no easements were granted to Cook County for this portion of land. He reduced the square footage to 26,855 square feet and recalculated the land assessment to \$10,100. The appellant submitted copies of a December 16, 1999, Grant of Easement to Nicor Gas for one dollar of consideration for installation and maintenance of gas lines in perpetuity. The Grant of Easement disclosed the appellant's signature. The appellant also submitted a December 9, 1999, two-page letter from the City of Palos Heights memorializing an agreement of a grant of easement from the appellant for utility lines. The letter stated the appellant waived compensation. The appellant also submitted a May 4, 2005, Plat of Survey depicting his lot lines and house.

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$38,170. The subject property had an improvement assessment of \$22,539, or \$9.06 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

In rebuttal, the appellant reiterated his assertion that there was not a grant of easements on his property. The appellant reaffirmed the request for an assessment reduction based on a smaller total land assessment. He added a demand for reimbursement for prior years of property taxes paid for the land he asserted Cook County acquired.

Conclusion of Law

The appellant raises a contention of law that the land assessment should be reduced because it is based on an incorrect calculation of the total land square footage. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted for an incorrect land assessment.

The appellant's submissions established he granted a utility easement in 1999 to Nicor Gas. The Grant was signed by the appellant and clearly defined the easement purpose, its area and consideration. The appellant averred he was not compensated for this easement but the Grant itself and an accompanying letter memorializing the agreement establish he waived compensation. There is no evidence of an assertion of eminent domain powers by any taking body, regardless of compensation. It is not the Board's jurisdiction nor authority to pass on whether the parties to the easement grant did or should negotiate particular property rights. The Board finds there is no evidence in support of a reduction of land assessment.

The appellant also 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 and recommended 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

There is no evidence in support of the appellant's argument that the land assessment should be reduced due to a smaller land square footage. The Board finds the best evidence of assessment equity to be the board of review's comparable(s) #2 and #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$9.44 to \$10.08 per square foot of living area. The subject's improvement assessment of \$9.06 per square foot of gross building area falls below the range established by the best comparable properties in this record. 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 holds that 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:

October 17, 2023



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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