

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Hellmuth
DOCKET NO.: 04-27950.001-R-1
PARCEL NO.: 05-20-221-019

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John Hellmuth, the appellant, by Attorney Edward P. Larkin in Park Ridge; and the Cook County Board of Review.

The subject property consists of a land parcel with 14,377 square feet of area that is improved with a 97-year old, two-story, stucco, single-family dwelling. Amenities include two full and two half-baths, a full basement, one fireplace, and a three-car garage. The appellant's appeal is based upon a contention of law.

The appellant's pleadings argue that the subject's improvement size is incorrect; thereby, the improvement assessment is inaccurate. In support of this argument, the appellant's attorney submitted: a brief; a copy of the subject's database printout from the assessor's website; a copy of the subject's photograph from the assessor's website; as well as a copy of a plat of survey for the subject. Within the appellant's brief, calculations are undertaken using the measurements reflected on the plat of survey. These calculations of exterior measurements indicate an improvement size of 3,280 square feet of living area. The assessor's website printout reflects that the subject's improvement size is 4,213 square feet of living area. This printout also indicates that the subject is accorded one or more home improvement exemptions. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review failed to address the appellant's square footage argument and instead presented descriptions and assessment information on four comparable properties. The properties are located within a three-block radius of the subject

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Based on the facts and exhibits presented, 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:	\$	31,629
IMPR.:	\$	72,632
TOTAL:	\$	104,261

Subject only to the State multiplier as applicable.

PTAB/KPP

and are improved with a two-story, stucco or frame dwelling. They range: in baths from two to four; in age from 9 to 102 years; in size from 2,395 to 3,750 square feet of living area; and in improvement assessments from \$23.88 to \$25.56 per square foot of living area. Amenities include a basement and one or two fireplaces, while two properties also contain a two-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The PTAB further finds that the subject's improvement size was incorrectly reflected on the assessor's printouts, but that a reduction in the subject's assessment is not warranted.

The PTAB finds that the appellant used correct calculations and methodology in determining the subject's improvement size. In contrast, the board of review failed to provide a copy of the subject's property record card and the calculations undertaken in determining the building's size. Therefore, the PTAB finds that the subject contains 3,280 square feet of living area.

Moreover, taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The PTAB finds the comparables submitted by the board of review are most similar to the subject in exterior construction, style, size, age and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$23.88 to \$25.56 per square foot of living area. Using the subject's correct square footage of 3,280, the subject's improvement assessment of \$22.14 per square foot of living area is below this range.

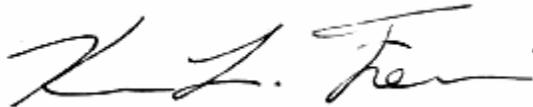
Furthermore, the appellant's own evidence containing a copy of the assessor's database printout reflects that the subject has been accorded assessment relief in the form of more than one home improvement exemption.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's 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.



Chairman



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: December 5, 2008



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 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 the subsequent year 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.

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.