

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Avid and Susan Hallstrom  
DOCKET NO.: 05-20324.001-R-1  
PARCEL NO.: 15-25-410-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Avid and Susan Hallstrom, the appellants and the Cook County Board of Review (board).

The subject property consists of a 69-year-old, two-story single-family dwelling of frame and masonry construction and located in Riverside Township, Cook County. The residence contains two and one-half bathrooms, a finished partial basement, air conditioning, a fireplace and a two-car garage. The appellants question the subject's square foot of living area because the second floor has a Mansard Roof and is smaller than the first floor and therefore not 2,126 square feet of living area. As evidence, they submitted the Assessor's buff card describing their home as 2,126 square feet. The buff card shows 2,126 square feet and there is no other tangible evidence to dispute that figure. Therefore, the PTAB will use the 2,126 figure used by both the board and the appellants.

The appellants appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered three suggested comparable properties located within six blocks of the subject. The appellants submitted an additional 16 suggested comparables but with descriptions limiting comparability. The three suggested properties consist of two-story single-family dwellings of frame and masonry or stucco construction. The appellants failed to give the ages of the comparables. The comparables have one or two bathrooms with some half-baths. The appellants failed to give information on the basements. One home has a fireplace and each site has a one or two-car garage. The comparables contain between 1,607 and 2,136 square feet of living area and have improvement assessments ranging from \$22,000 to \$26,777 or from \$12.54 to \$13.69 per

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 6,494  
IMPR. \$35,506  
TOTAL: \$42,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$38,907, or \$18.30 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and are 63 or 64 years old. The comparables contain one or two bathrooms with half-baths, full basements, one finished; both have air conditioning, fireplaces and one-car garages. The comparables contain 2,128 or 2,177 square feet of living area and have improvement assessments of \$39,184 and \$41,469 or \$18.41 and \$19.05 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal, the appellants disclosed that the board's two comparables are primarily of masonry construction and submitted photographs of the two buildings.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellants have overcome this burden.

The parties submitted a total of five primary comparables as suggested comparables. These five properties have improvement assessments ranging from \$12.54 to \$19.05 per square foot of living area. The subject's per square foot improvement assessment of \$18.30 is within this range of properties. However, the PTAB finds the board's comparables, while similar, carry less weight because they are primarily of masonry construction. The PTAB also gives less weight to the appellants' evidence due to missing age and basement descriptions and lesser living area. Nevertheless, after considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the evidence is sufficient to support a reduction in the subject's assessed value.

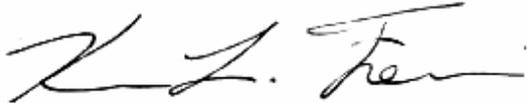
As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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



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 7, 2007



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.