

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kathleen Heitmann  
DOCKET NO.: 05-23321.001-R-1  
PARCEL NO.: 04-04-304-114

The parties of record before the Property Tax Appeal Board are Kathleen Heitmann, the appellant, by attorney David Dunkin with the law firm of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

The subject property consists of a 4,875 square foot parcel of land improved with a seven-year old, two-story, frame, single-family dwelling containing 3,103 square feet of living area, two and one-half baths, air conditioning, and a fireplace. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame, single-family dwellings with two and one-half baths, air conditioning, a fireplace, and, for two properties, a partial, unfinished basement. The properties range: in age from seven to 10 years; in size from 3,103 to 3,416 square feet of living area; and in improvement assessments from \$16.21 to \$16.52 per square foot of living area. 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 improvement assessment of \$53,147 or \$17.13 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame or frame and masonry, single-family dwellings with two and one-half baths, air conditioning, a fireplace, and, for three properties, a partial, unfinished basement. The properties range: in age from six to 10 years; in size from 3,085 to 3,262 square feet of living area; and in improvement assessments from \$18.05

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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:	\$	10,334
IMPR.:	\$	50,729
TOTAL:	\$	61,063

Subject only to the State multiplier as applicable.

PTAB/JBV

to \$19.32 per square foot of living area. 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 Board finds the appellant has met this burden.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds all the comparables similar to the subject in design, size, and age with some differences in construction and location. These properties are frame, masonry or frame and masonry, two-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from six to 10 years; in size from 3,085 to 3,416 square feet of living area; and in improvement assessments from \$16.21 to \$19.38 per square foot of living area. In comparison, the subject's improvement assessment of \$17.13 per square foot of living area is within this range. However, the PTAB finds that the most similar property, with the exact same construction, design, age, square footage, and amenities, is located on the subject's block and assessed at \$16.35. The PTAB further finds the subject property should be assessed similarly to this comparable property. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

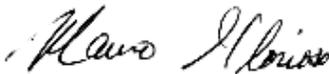
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.