



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

APPELLANT: Karen Hullinger
DOCKET NO.: 06-20798.001-R-1
PARCEL NO.: 28-08-306-010-0000

The parties of record before the Property Tax Appeal Board are Karen Hullinger, the appellant, by attorney Dennis W. Hetler, of Dennis W. Hetler & Associates PC in Chicago; and the Cook County Board of Review.

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: \$ 6,840
IMPR.: \$ 29,660
TOTAL: \$ 36,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,000 square foot parcel improved with a ten-year-old, one-story, single-family dwelling of masonry construction containing 2,487 square feet of living area and located in Bremen Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment. In support of this argument, the appellant's evidence disclosed that the subject was purchased in May 2005 for a price of \$365,000, the subject was sold by Realtor, the subject was advertised for sale and the seller's mortgage was not assumed. In addition, the appellant's evidence disclosed that the Recorder of Deeds Office recorded, document #0515708196, a warranty deed executed on May 31, 2005 for \$365,000 for the subject. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$36,500. The subject's improvement assessment is \$29,660 or \$11.93 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,312 to 2,573 square feet of living area and range in age from six to thirteen years old. The comparables contain two or two and one-half bathrooms, a partial or full-unfinished basement, central air-conditioning and a multi-car garage. The improvement assessments range from \$11.72 to \$12.21 per square foot of living area. The board's evidence disclosed the subject sold in May 2005 for \$365,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has failed to meet this burden and no reduction is warranted.

The Property Tax Appeal Board finds the subject's sale in May 2005 for \$365,000 to be the best evidence of market value in the record. The Board further finds the subject's sale in May 2005, just seven months prior to the assessment date of January 1, 2006, supports the subject's current assessment. Therefore, the Board finds 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Loras

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: May 20, 2011

Allen Castrovillari

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.