



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

APPELLANT: Joseph Hartman
DOCKET NO.: 06-22229.001-R-1
PARCEL NO.: 14-19-225-016-0000

The parties of record before the Property Tax Appeal Board are Joseph Hartman, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

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: \$ 13,344
IMPR.: \$ 62,350
TOTAL: \$ 75,694

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,722 square feet of living area. The dwelling is 110 years old. Features of the home include a full, unfinished basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame dwellings that are either 104 or 108 years old. Three of the appellant's comparables are located on the same street as the subject, and the remaining one is located on the same tax block. The comparable dwellings range in size from 1,802 to 1,938 square feet of living area. Each comparable has a garage and a full basement, one of which is finished. The comparables have improvement assessments ranging from \$23.73 to \$27.67 per square foot of living area. The subject's improvement assessment is \$36.50 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 final assessment was disclosed.

The board of review presented descriptions and assessment information on one comparable property that is located on the same tax block as the subject property. The comparable is a 108-year old, two-story frame dwelling. The dwelling has 1,716 square feet of living area with a full, unfinished basement and a garage. This property has an improvement assessment of \$36.23 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold for \$753,000 in July 2004. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the board of review had only submitted one comparable and that the appellant's comparables were all located on the same street as the subject property.

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.

Both parties presented assessment data on a total of five equity comparables. The Board finds that all five of the comparable were very similar to the subject property in all respects. Three of the four comparables submitted by the appellant were located on the same street as the subject, and one of the appellant's comparables and the comparable submitted by the board of review were both located on the same tax block as the subject property. The comparable submitted by the board of review was closest to the subject property in size, but the appellant's comparables were also very similar to the subject in size. All five comparables had improvement assessments that ranged from \$23.73 to \$36.23 per square foot of living area. The subject's improvement assessment of \$36.50 per square foot of living area falls above the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 2010

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.