

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne Heintz
DOCKET NO.: 06-26230.001-C-1
PARCEL NO.: 14-19-434-038-0000

The parties of record before the Property Tax Appeal Board are Wayne Heintz, the appellant, by attorney Richard Shapiro of Chicago; and the Cook County Board of Review.

The subject property is improved with a one-story brick building with 2,400 square feet of building area. The building is located on a 3,125 square foot site. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant presented an analysis using seven comparables. The appellant provided limited descriptions of the comparables such as distance from the subject, neighborhood code, assessment data and size. In the analysis the appellant indicated the subject had 2,100 square feet of building area whereas on the petition the appellant indicated the subject had 2,400 square feet of building area. All but one of the comparables had the same neighborhood code as the subject. The comparables were located from 2 to 9 blocks from the subject. These properties ranged in size from 1,800 to 2,400 square feet of building area and had improvement assessments ranging from \$69,902 to \$108,954 or from \$33.29 to \$60.22 per square foot of building area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$98,565.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:	\$	33,060
IMPR.:	\$	135,660
TOTAL:	\$	168,720

Subject only to the State multiplier as applicable.

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parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 Board finds a reduction is not warranted.

The appellant in this appeal submitted limited descriptive data concerning the subject and the seven comparables in support of the contention that the subject property was inequitably assessed. First, based on the appellant's completion of the appeal petition, the Board finds the subject has 2,400 square feet of building area. Second, the Board finds the appellant's comparables 1, 2, 3 and 6 were most similar to the subject in location and were given most weight. These properties had improvement assessments ranging from \$41.92 to \$60.22 per square foot of building area. The subject has an improvement assessment of \$135,660 or \$56.53 per square foot of building area, which is within the range established by the most similar comparables. The Board has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

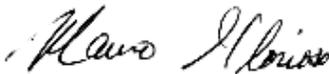
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.