



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

APPELLANT: Donna F. Hartl  
DOCKET NO.: 06-27268.001-R-1  
PARCEL NO.: 22-33-403-007-0000

The parties of record before the Property Tax Appeal Board are Donna F. Hartl, the appellant(s), by attorney Stephen Golan and Liat Meisler, of Golan & Christie LLP of 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:** \$ 6,133  
**IMPR.:** \$ 48,682  
**TOTAL:** \$ 54,815

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 76,665 square feet of land improved with a 55-year old, two-story, masonry dwelling. The improvement contains a partial basement, one fireplace, and three full and one half-baths.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and secondly, that the improvement's size was in dispute as the bases of this appeal.

As to the improvement's size, the appellant submitted a copy of a portion of a building's floor plan evidencing 3,245 square feet of living area. This floor plan is undated and unsigned, and was stamped with the name of Hartl Construction. The appellant's attorney had no personal knowledge of who or how this floor plan was prepared. In addition, at hearing, the appellant's attorney argued that this argument was annually raised with the assessor's

office and that in tax year 2008, the assessor altered the subject improvement's size to 4,123 square feet of living area. In support of this assertion, the appellant submitted Appellant's Hearing Exhibit #1 over the objection of the board of review. This document was a copy of the subject's printout from the Cook County Assessor's database reflecting a reduced black and white photograph of the subject's improvement as well as descriptive data. The data indicated that the subject contained 4,123 square feet of living area. On this point, the appellant's attorney asserted that a proposed renovation had not been undertaken to the subject's improvement. In contrast, the board of review submitted a grid of suggested comparables with descriptive data of the subject. The data indicated that the subject's improvement contained 5,646 square feet of living area.

As an equity argument, the appellant's attorney argued that the improvement dollar amount per square foot currently applicable to the subject's building of \$8.06 per square foot should be applied to the new square footage. Based upon this evidence, the appellant requested a change in the subject's descriptive data and improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$54,815 for tax year 2006. The board of review submitted two equity comparables located within a quarter-mile radius of the subject. The properties were improved with a four-year old, two-story, masonry, single-family dwelling. They ranged in size from 5,079 to 5,262 square feet of living area and in improvement assessments from \$13.84 to \$14.21 per square foot. Amenities included a fireplace, basement area and a three-car garage. The grid analysis also reflected that the subject and property #1 were accorded a condition of 'average' by the assessor's office, while property #2 was accorded a condition of 'deluxe' without further explanation.

At hearing, the board of review's representative testified that he had no personal knowledge of the condition of the board's suggested comparables. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney asserted that the board of review's suggested comparables contain improvements that are considerably younger than the subject's improvement.

After considering the testimony and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The initial issue raised in the appellant's pleadings was the improvement size of the subject. The Board finds that the best evidence of size was the Appellant's Hearing Exhibit #1, which was a printout from the Cook County Assessor's database.

Therefore, the subject's improvement contains 4,123 square feet of living area.

The appellant also 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 not met this burden.

The Board finds that the comparables submitted by the board of review are most similar to the subject; therefore, these comparables were accorded most weight in the Board's analysis. These comparables range from \$13.84 to \$14.21 per square foot of living area. The subject's improvement assessment is \$11.81 per square foot using the corrected square footage, which falls below the range established by these comparables. Furthermore, the Board finds that the appellant failed to submit any equity data to support an assessment reduction. Therefore, a reduction in the subject's improvement assessment is not warranted.

Lastly, the Board finds that the appellant's argument regarding application of an improvement assessment per square foot relating to one size should then be applied to an altered improvement size unpersuasive and unsupported by documentation.

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 Morris*

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 23, 2009

*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.