



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

APPELLANT: Kerry Haulotte  
DOCKET NO.: 06-27742.001-R-1  
PARCEL NO.: 17-29-201-018-0000

The parties of record before the Property Tax Appeal Board are Kerry Haulotte, the appellant, by attorney Gregory J. Lafakis AND attorney Ellen Berkshire, of Verros, Lafakis & Berkshire, P.C. 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:** \$ 5,512  
**IMPR.:** \$ 22,534  
**TOTAL:** \$ 28,046

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 2,650 square feet of land improved with a two-story, masonry dwelling with 2,584 square feet of building area as well as one bathroom.

At hearing, the appellant's attorney argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted copies of the following documents: a handwritten, unsigned document regarding the split of properties; a trustee's deed; a Board decision relating to this subject property for tax year 2005; and the board of review's decision relating to this subject's 2006 tax year appeal. The handwritten, and unsigned, statement indicating that various properties were split while Kerry Haulotte paid \$23,181.54 for the address of 2202 S. Halsted Street, while further indicating that Sue Rosengard paid \$54,090.31 for the address of 2208 and 2210 S. Halsted Street. A copy of the trustee's deed reflects the subject's street address and parcel index number and is dated March 9, 2004. The copy of the Board's decision related to docket #05-22696.001-R-1 and

indicated a reduction in total assessment to \$3,709. In addition, the appellant's pleadings included a copy of the board of review's decision in the subject's 2006 tax appeal year reflected a total assessment of \$28,046.

At hearing, the appellant's attorney stated that to her personal knowledge the subject property is not an owner-occupied residence and is used as an art studio. She also indicated that the subject property had not been advertised for sale on the market and that the original owner of the property also owned two other properties under the same mortgage as the mortgage accorded to the subject's property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$28,046. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a two-story, masonry, multi-family dwelling. They range: in apartments from three to four units; in age from 105 to 110 years; in size from 2,268 to 2,752 square feet of living area; and in improvement assessment from \$8.88 to \$9.49 per square foot. Amenities include a partial basement, while one property also contains a one-car garage. Further, the analysis reflected that the subject sold on July 1, 2005, for a price of \$735,000.

At hearing, the board's representative testified that he had neither personal knowledge of the proximity of the suggested comparables to the subject nor personal knowledge of whether the subject sold in an arm's length transaction. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney asserted that she attempted to locate documentation in support of the board of review's reference to the subject's sale in 2005; however, she stated that she could not locate any such documentation from the recorder of deeds' office.

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

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence

presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds that the appellant failed to provide any relevant testimony or verified documentation in support of the subject's market value assertion. In contrast, the appellant submitted a handwritten and unsigned document referencing a mortgage payment, which appears to reflect the assumption of some, undisclosed person's mortgage on the subject property. In addition, a copy of the subject's 2006 tax year decision rendered at the board of review and the Board's 2005 tax year decision were both submitted. Moreover, the Board noted that the subject's triennial reassessment year is 2006 and that the appellant's attorney acknowledged that the subject property is not an owner-occupied residence, but actually an art studio.

Further, the Board finds that the board of review failed to proffer any market value evidence in support of the assertion that the subject sold in an arm's length transaction in 2005. In contrast, the appellant's attorney argued that her investigation at the county Recorder of Deeds' office failed to locate any documentation in support of the board of review's asserted sale for the subject.

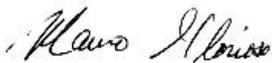
Therefore, the Board finds that the appellant has failed to meet the burden by a preponderance of the evidence. Thereby, the Board finds that no change is warranted to the subject's assessment.

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.

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Chairman



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Member



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Member



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Member



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Acting 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: November 18, 2011



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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.