

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hans G. Heitmann
DOCKET NO.: 06-29163.001-R-1
PARCEL NO.: 17-20-303-047-0000

The parties of record before the Property Tax Appeal Board are Hans G. Heitmann, the appellant by attorney Daniel Pikarski of Gordon And Pikarski, Chicago, and the Cook County Board of Review.

The subject property consists of a 2,400 square foot parcel improved with a 104-year-old, two-story style multi-family dwelling of masonry construction containing 3,180 square feet of living area and located in West Chicago Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of three or four story style multi-family dwellings of masonry construction from 80 to 100 years old. The comparables range in size from 5,237 to 7,200 square feet of living area and have improvement assessments ranging from \$6.00 to \$7.69 per square foot of living area.

In addition counsel argued the subject's assessment should be reduced to reflect during the year at issue due to the subject's condition; the subject's second floor was vacant and uninhabitable. The appellant submitted photographs of the subject's exterior and the interior of the second floor in support. Counsel asserted that in the subsequent year 2007 the Cook County assessment officials reduced the subject's improvement assessment substantially. In support, of this assertion the appellant proffered a copy of a *Cook County Assessor's Notice of Proposed Assessed Valuation for Taxes Payable in 2009*. A review of this document revealed it was property index number 17-20-410-004-0000. A copy of the subject's 2006 board of review final decision was also included.

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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:	\$	4,992
IMPR.:	\$	28,645
TOTAL:	\$	33,637

Subject only to the State multiplier as applicable.

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 improvement assessment of \$28,645, or \$9.01 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood. The comparables consist of two-story style multi-family dwellings of masonry construction from 93 to 109 years old. These properties range in size from 2,820 to 3,590 square feet of living area and have improvement assessments ranging from \$9.26 to \$11.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The Property Tax Appeal Board finds the appellant's argument the subject's assessment should be reduced due to the vacancy and condition of the subject's second floor without merit. The appellant failed to demonstrate what, if any, diminished value is suffered by the subject due to its vacancy and condition. Further the Board finds that the appellant's contention the subject's improvement assessment was reduced substantially in the subsequent year without merit. The documentation supporting this contention presented by the appellant is for an unrelated property.

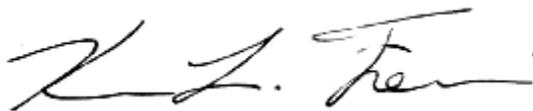
The Board finds that the parties submitted seven properties as comparable to the subject. The Board accords the appellant's comparables very little weight. These properties range from over 2,000 to over 4,000 square feet larger and are of a different style than the subject. The Board accords the most weight to the board of review's comparables. Overall, the board's comparables are similar in size, style and age when compared to the subject. The board of review's comparables have improvement assessments ranging from \$9.26 to \$11.39 per square foot of living area. The subject's per square foot improvement assessment of \$9.01 is below the range established by the properties found the most similar. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject

property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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.

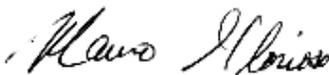
Chairman



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: April 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.