

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne Oesterlin
DOCKET NO.: 06-29548.001-R-1
PARCEL NO.: 13-20-321-032

The parties of record before the Property Tax Appeal Board are Wayne Oesterlin, the appellant, and the Cook County Board of Review.

The subject property consists of a 3,689 square foot parcel of land improved with a 79-year old, one-story, masonry, single-family dwelling containing 999 square feet of living area, one bath, and a full, unfinished basement. The appellant argued both the fair market value of the subject was not accurately reflected in its assessed value and unequal treatment in the assessment process as the bases of the appeal.

In support of these arguments, the appellant submitted information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry or frame, single-family dwellings with one bath. The properties range: in age from 52 to 93 years; in size from 924 to 933 square feet of living area; and in improvement assessments from \$22.13 to \$23.88 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 improvement assessment of \$23,718 or \$23.74 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable located within the subject's neighborhood. The properties consist of one-story, masonry, single-family dwellings with one bath, and a full, unfinished basement. The properties range: in age from 84 to 89 years; in size from 925 to 982 square feet of living area; and in improvement assessments from \$24.13 to \$25.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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: \$ 6,935
IMPR.: \$ 23,718
TOTAL: \$ 30,653

Subject only to the State multiplier as applicable.

PTAB/JBV

At hearing, the appellant argued that property values in the subject's neighborhood have decreased by 24.70% over the last three years and 21.59% over the last year. Because of the decline in home values, the appellant requests a 25% decrease on his assessed value. Mr. Oesterlin presented a colored aerial photograph of the subject and a computer printout from the Chicago Tribune showing a map of Chicago which was color coded to show percentage decreases.

After reviewing the record and considering the testimony, 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 not warranted.

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 parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds both parties' comparables are similar to the subject in design, size, construction, location and age. These properties are masonry or frame, one-story, single-family dwellings within the subject's neighborhood. The properties range: in age from 52 to 93 years; in size from 924 to 982 square feet of living area; and in improvement assessments from \$22.13 to \$25.26 per square foot of living area. In comparison, the subject's improvement assessment of \$23.74 per square foot of living area, based on its correct square footage, is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 PTAB concludes that the evidence indicates a reduction is not warranted.

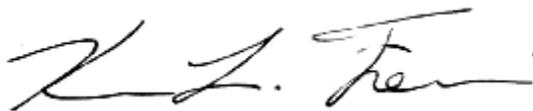
Although the appellant argued that property values in the subject's neighborhood have been decreasing, the PTAB finds the appellant failed to submit sufficient evidence to prove the subject's market value is not accurately reflected in its assessment. The appellant did not provide an appraisal of the

subject or sales data on comparable properties to establish the subject's market value. A printout from a newspaper charting percentage decreases in value for large areas is insufficient to establish one property's market value. Therefore, the PTAB finds that appellant has not shown by a preponderance of the evidence that the subject is overvalued and a reduction is not 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.



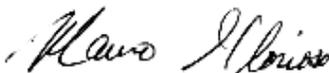
Chairman



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: June 19, 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.