



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

APPELLANT: Johnnie L. Hearn  
DOCKET NO.: 07-23262.001-R-1  
PARCEL NO.: 20-21-317-016-0000

The parties of record before the Property Tax Appeal Board are Johnnie L. Hearn, the appellant(s); 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:** \$ 3,500  
**IMPR.:** \$ 6,615  
**TOTAL:** \$ 10,115

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,125 square foot parcel improved with a 128-year-old, one-story, single-family dwelling of frame construction containing 882 square feet of living area and located in Lake Township, Cook County. Features of the residence include two full bathrooms and a full-unfinished basement. The appeal form indicates the appellant's claim is unequal treatment in the assessment process.

In support of this argument, the appellant submitted an unsigned and undated proposal from GKM Construction listing a number of scribbled dollar amounts totaling \$6,500. The appellant also submitted a copy of the subject's second installment property tax bill for 2006 with a handwritten notation indicating that the taxes increased from \$381.95 to \$1,070.11 for no reason. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$10,115. The subject's improvement assessment is \$6,615 or \$7.50 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 909 to 945 square feet of living area and range in age from 118 to 128 years old. The comparables contain one full bathroom and a full-finished or unfinished basement. Three comparables have a one-car garage. The improvement assessments range from \$8.04 to \$9.10 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject'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 Property Tax Appeal Board finds that the appellant's petition incorrectly states that the outstanding issue is equity, when in actuality the appellant raises a market value argument.

When market value is the basis of the appeal the value of the property must be proved 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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has not satisfied this burden and no reduction is warranted.

The Property Tax Appeal Board finds the appellant submitted an unsigned and undated proposal from GKM Construction listing a number of scribbled dollar amounts totaling \$6,500. The Board further finds the appellant's argument unpersuasive for there is a lack of documentation reflecting the actual construction costs and receipts, building permits and occupancy permits.

The appellant also submitted a copy of the subject's second installment property tax bill for 2006 with a handwritten notation indicating that the taxes increased from \$381.95 to \$1,070.11 for no reason. However, the Board has no jurisdiction over the subject's tax bill and finds the appellant's argument on this point unpersuasive.

After reviewing the record and considering the evidence provided by both parties, the Board finds the subject's assessment is supported and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 23, 2010

*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.