FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Haberkorn
DOCKET NO.: 07-25048.001-R-1
PARCEL NO.: 24-10-106-036-0000

The parties of record before the Property Tax Appeal Board are John Haberkorn, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin of Rosemont; 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:	$ 6,042
IMPR.:	$ 44,670
TOTAL:	$ 50,712

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four-year-old, two-story style single-family dwelling of masonry construction. The subject features three full baths, a full unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence 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 offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of masonry or frame and masonry construction ranging from 22 to 44 years old. The comparables range in size from 4,166 to 4,764 square feet of living area with amenities such as three or four baths, partial basements, central air conditioning, fireplaces and garages; two

also have additional half-baths. The comparables have improvement assessments ranging from $6.60 to $7.25 per square foot of living area. The appellant also argued the subject dwelling contains 3,600 square feet of living area, while the board of review's documents suggest the subject contains 4,153 square feet of living area. In support of this argument the appellant submitted a plat of survey prepared by a licensed surveyor dated January 9, 2002. Three architectural drawings of the subject were also proffered. The appellant also indicated that the subject has an additional half bath. A copy of the subject's 2007 board of review final decision was also included. 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 $44,670, or $10.76 per square foot of living area based on 4,153 square feet of living area, was disclosed. In support of the subject’s assessment, the board of review offered property characteristic sheets and a spreadsheet detailing the subject and one comparable property. The comparable is a four-year old two-story frame and masonry single family dwelling. Containing 4,038 square feet of living area the comparable features two and one-half baths, a full unfinished basement, central air conditioning, a fireplace and a two-car garage. 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 first issue before the Board is the correct square footage attributable to the subject improvement. In its analysis the Board reviewed the plat of survey and the architectural drawings submitted by the appellant and finds these documents tend to support the board of review's contention the subject contains 4,153 square feet of living area. Therefore, the Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 4,153 square feet of living area.

The Property Tax Appeal Board finds that the parties submitted four properties as comparable to the subject. The Board finds that three of comparables are substantially inferior in age and two are superior in size when compared to the subject and accord these three properties diminished weight. The Board finds that the board of review's comparable is the most similar to the subject in age and size in the record and accords it the most weight. Considering adjustments and the differences in the parties suggested comparables when compared to the subject property, the Board finds while the subject's square foot improvement assessment of $10.76 based on 4,153 square feet of living area is supported by the comparables 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.

Lbs/09

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: February 23, 2010

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.