



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

APPELLANT: Wayne Oesterlin  
DOCKET NO.: 07-25050.001-R-1  
PARCEL NO.: 13-20-321-032-0000

The parties of record before the Property Tax Appeal Board are Wayne Oesterlin, 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:** \$ 6,935  
**IMPR.:** \$ 23,718  
**TOTAL:** \$ 30,653

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,689 square foot parcel improved with a 79-year-old, one-story, single-family dwelling of masonry construction containing 999 square feet of living area and located in Jefferson Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement and a one and one-half car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of masonry or frame construction with the same neighborhood code as the subject. The appellant's evidence disclosed that they are

located within several city blocks of the subject. The improvements range in size from 924 to 933 square feet of living area and range in age from 58 to 94 years old. The comparables contain one full bathroom and a one-car or one and one-half car detached garage. The improvement assessments range from \$22.13 to \$23.88 per square foot of living area.

At hearing, the appellant stated that market values for residential properties have declined. The appellant, a real estate broker, stated that property values have declined at various levels throughout the general area. 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 \$30,653. The subject's improvement assessment is \$23,718 or \$23.74 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 four suggested comparables consist of one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 925 to 982 square feet of living area and range in age from 84 to 87 years old. The comparables contain one or one and one-half bathroom, a full-unfinished basement and a one-car or two-car garage. The improvement assessments range from \$24.13 to \$25.49 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design, exterior construction and/or location. They have improvement assessments ranging from \$24.13 to \$25.49 per square foot of living area. The subject's per square foot improvement assessment of \$23.74 falls below the range established by these properties. The Board finds the appellant's

comparables one and three inferior to the subject in exterior construction. The appellant's comparable two differs from the subject in age. In addition, the appellant's comparables are inferior to the subject in amenities in that none have a full-unfinished basement. Therefore, the Board accords the appellant's comparables less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the appellant, a real estate broker, argued that property values have declined at various levels throughout the general area. Unfortunately, the Board finds the appellant failed to provide any substantive evidence showing how the subject's market value was negatively impacted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence 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.

*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: June 18, 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.