



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

APPELLANT: David A. Hollein  
DOCKET NO.: 07-25405.001-R-1  
PARCEL NO.: 01-10-404-007-0000

The parties of record before the Property Tax Appeal Board are David A. Hollein, the appellant, by attorney Timothy C. Jacobs of Gary H. Smith PC in Chicago; 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:** \$ 24,045  
**IMPR.:** \$ 61,424  
**TOTAL:** \$ 85,469

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,398 square feet of living area. The dwelling is 29 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two and one-half car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame, stucco, or frame and masonry dwellings that range in age from 37 to 60 years old. One of the comparables is located across the street from the subject, and the other three are located from one to five and one-half miles from the subject. The comparables have the same assigned neighborhood code as the subject. The comparable dwellings range in size from 3,042 to 3,523 square feet of living area. One dwelling has a slab foundation; one has a full unfinished basement; and two have finished basements, either full or partial. Each comparable has one or two fireplaces and a garage. The comparables have improvement assessments ranging from \$12.95 to \$16.14 per square foot of living area. The subject's improvement assessment is \$18.08 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame and masonry dwellings that range in age from 27 to 35 years old. The comparables have the same assigned neighborhood code as the subject, and one is located one-quarter mile from the subject. The dwellings range in size from 3,061 to 3,713 square feet of living area, and one is in deluxe condition. Each comparable has a full unfinished basement, one or two fireplaces, and a garage. Three dwellings have central air conditioning. These properties have improvement assessments ranging from \$18.07 to \$22.17 per square foot of living area. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables numbered one and three were much older than the subject; comparables one through three differed in exterior construction; comparable four had a slab foundation; and none of the appellant's comparables had central air conditioning. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparable numbered two by the board of review was somewhat older than the subject and did not have central air conditioning. As a result, this comparable also received reduced weight. The Board finds the comparables numbered one, three, and four by the board of review were all very similar to the subject in age, design, exterior construction, age, and features. In addition, the Board finds the comparable numbered three by the board of review was very similar to the subject in size, and it was also in deluxe condition like the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.07 to \$18.40 per square foot of living area. The subject's improvement assessment of \$18.08 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is

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equitable 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: March 18, 2011

*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.