



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

APPELLANT: Hess Hesselberg
DOCKET NO.: 07-25691.001-R-1
PARCEL NO.: 04-17-101-085-0000

The parties of record before the Property Tax Appeal Board are Hess Hesselberg, the appellant, by attorney Timothy M. Hughes of Lavelle Legal Services, Ltd. 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: \$ 14,560
IMPR.: \$ 51,081
TOTAL: \$ 65,641

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 2,340 square feet of living area. The dwelling is 31 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant completed section 2d of the residential appeal form, he indicated that the appeal was being based on comparable sales and assessment equity. However, the only evidence submitted by the appellant was for assessment equity. The appellant submitted information on four comparable properties described as one or one and one-half story frame or frame and masonry dwellings that range in age from 52 to 54 years old. The comparables have the same assigned neighborhood code as the subject, and they were all located in the same tax block as the subject. The comparable dwellings range in size from 2,347 to 3,809 square feet of living area. Two dwellings have unfinished basements, either full or partial, and two dwellings do not have basements. Each comparable has a garage; three have central air conditioning; and one has a fireplace. The comparables have improvement assessments ranging from \$14.50 to

\$18.67 per square foot of living area. The subject's improvement assessment is \$21.83 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 three comparable properties consisting of one-story masonry dwellings that are either 32 or 36 years old. The comparables have the same assigned neighborhood code as the subject. The dwellings contain either 2,440 or 2,523 square feet of living area. Each comparable has a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. These properties have improvement assessments of either \$22.65 or \$22.76 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 seven equity comparables. The appellant's comparables were over 20 years older than the subject, and they also differed in exterior construction. The appellant's comparable numbered one was also much larger in size than the subject, and comparables numbered two and three differed in foundation. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were very similar to the subject in age, size, style, exterior construction, and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of either \$22.65 or \$22.76 per square foot of living area. The subject's improvement assessment of \$21.83 per square foot of living area falls below these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is 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 M. Louie

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.