



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

APPELLANT: Scott Weisenberger & Adrienne Hepworth  
DOCKET NO.: 08-23724.001-R-1  
PARCEL NO.: 05-28-223-007-0000

The parties of record before the Property Tax Appeal Board are Scott Weisenberger & Adrienne Hepworth, the appellants, 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: \$49,000  
IMPR: \$165,051  
TOTAL: \$214,051**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame construction containing 4,378 square feet of living area. The dwelling is 131 years old. Features of the home include a full, partially finished basement, central air conditioning, a fireplace and a 2½-car garage.

The appellant marked comparable sales and assessment equity as the bases for the appeal; however, no comparable sales data was submitted. Therefore this appeal is analyzed as being based on assessment inequity only. The appellant submitted information on three comparable properties described as 2-story stucco or frame dwellings 104 or 110 years old. The comparable dwellings range in size from 3,780 to 4,049 square feet of living area. All comparables feature full or partial unfinished basements and 2 or 3-car garages. Two comparables feature central air conditioning and one has 2 fireplaces. The comparables have improvement assessments ranging from \$36.98 to \$41.03 per square foot of living area. The subject's improvement assessment is \$37.70 per square foot of living area. The appellant stated the subject was purchased in 2007 but did not complete section IV of the appeal petition and did not check "recent sale" as a basis for the appeal. 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 of \$214,051 was disclosed. The subject's assessment reflects an estimated market value of \$2,229,698 or \$509.30 per square foot of living area including land when applying the 2008 three-year median level of assessments for Cook County class 2 property of 9.60% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame dwellings that range in age from 85 to 131 years old. The dwellings range in size from 3,542 to 4,469 square feet of living area. All comparables feature full or partial basements, one of which is finished. All have central air conditioning and 1, 2 or 3 fireplaces. Three comparables feature 2, 2½ or 3½-car garages. These properties have improvement assessments ranging from \$40.56 to \$41.59 per square foot of living area. The board of review also disclosed that the subject was purchased in April 2007 for \$1,850,000. 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.

The Board finds comparables #2 and #3 submitted by the appellant and comparables #3 and #4 submitted by the board of review were significantly smaller than the subject. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparable #1 submitted by the appellant and comparables #1 and #2 submitted by the board of review were most similar to the subject in size, style, features and age. 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 \$40.78 to \$41.45 per square foot of living area. The subject's improvement assessment of \$37.70 per square foot of living area is below 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 equitable and a reduction in the subject's assessment is not warranted.

The Board takes notice that the estimated market value based on the board of review's assessment is considerably greater than the purchase price of the subject nine months earlier. However, since

the appellant did not complete section IV of the appeal petition, no facts are known about the sale including whether or not it was an arm's-length transaction. Therefore no reduction in assessment is warranted based on the recent sale.

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: June 24, 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.