



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

APPELLANT: Dorie Westmeyer
DOCKET NO.: 08-29874.001-R-1
PARCEL NO.: 16-09-312-023-0000

The parties of record before the Property Tax Appeal Board are Dorie Westmeyer, the appellant, by attorney Anita L. Bryant, of Thompson Coburn LLP 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: \$4,233
IMPR.: \$8,292
TOTAL: \$12,525

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 3,780 square feet has been improved with a class 2-05 2-story dwelling of frame construction containing 2,106 square feet of living area. The dwelling is 98 year old and built on a slab foundation. The property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and a contention of law issue, but the appellant did not submit any information on any comparable properties. The appellant did submit sales information on the subject from a sale in September 2004. The appellant argued that the subject's 2004 sale is reflective of the subject's market value in 2006 and should be carried forward to 2008 because these assessment cycles are in the same triennial assessment period. 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 2-story frame dwellings that range in age from 108 to 116 years old. The

dwellings range in size from 1,852 to 2,046 square feet of living area. All have slab foundations and 1-car garages. These properties have improvement assessments ranging from \$7.36 to \$7.58 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.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, 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 \$7.36 to \$7.58 per square foot of living area. The subject's improvement assessment of \$3.94 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 on this basis.

The Board gave little weight to the subject's 2004 sale price as the appellant has not shown that this sale was an arm's length transaction evidencing the subject's market value in 2006 which should be carried forward in 2008. The Board takes notice that in previous appeals under Docket Numbers 06-29696.001-R-1 and 07-28014.001-R-1 the record depicts the subject's sale in 2004 was the result of a foreclosure with minor renovations being applied. The Board found insufficient evidence in those appeals to determine whether the 2004 sale was an arm's length transaction. Therefore the Board gave this argument little merit and no reduction is warranted on this issue.

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.