



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

APPELLANT: Darlene Hoelscher  
DOCKET NO.: 09-23370.001-R-1  
PARCEL NO.: 09-23-313-020-0000

The parties of record before the Property Tax Appeal Board are Darlene Hoelscher, the appellant, by attorney Sonja R. Johnson of Much Shelist in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$6,459  
**IMPR.:** \$25,541  
**TOTAL:** \$32,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a 1.5-story single family dwelling of frame construction with 1,506 square feet of living area.<sup>1</sup> The dwelling is approximate 62 years old. Features of the home include a full basement that is partially finished,

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<sup>1</sup> The Board finds the best evidence of size was provided by the appellant that being an appraisal with a schematic diagram of the home with dimensions and calculations of the living area.

central air conditioning and a one-car attached garage. The property has an 8,074 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in June 2009 for a price of \$320,000. The appellant also submitted an appraisal estimating the subject property had a market value of \$325,000 as of May 15, 2009. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$32,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,705. The subject's assessment reflects a market value of \$479,831 or \$318.61 per square foot of living area, including land, when using the 2009 three year average median level of assessments for class 2 property of 8.90% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.<sup>2</sup> Equity comparable #3 was also reported to have sold in October 2006 for a price of \$469,000 or \$203.03 per square foot of living area, including land. The board of a review also submitted a list of twenty class 2-04 sales that occurred from October 1990 to July 2008. The board of review provided limited descriptive information on these sales.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>2</sup> In its analysis of the subject property the board of review indicated the subject dwelling had 2,034 square feet of living area based on the subject's property characteristic sheet. The Board had no schematic diagram or any other evidence demonstrating the basis for the size calculation.

The Board finds the best evidence of market value to be presented by the appellant disclosing the subject property was purchased in June 2009 for a price of \$320,000 and an appraisal estimating the subject property had a market value of \$325,000 as of May 15, 2009. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price and the appraised value are below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave no weight to the board of review equity comparables due to the fact they did not address the appellant's market value argument. The Board also finds the one equity comparable that sold was not similar to the subject in size and the sale was dated occurring in October 2006, more than two years prior to the assessment date at issue. The Board also gave less weight to the list of twenty sales provided by the board of review due to the fact there was no descriptive information about the sales to enable this Board to perform a meaningful comparative analysis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 22, 2014

*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.