



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

APPELLANT: Helga Possler
DOCKET NO.: 09-26111.001-R-1
PARCEL NO.: 03-30-423-011-0000

The parties of record before the Property Tax Appeal Board are Helga Possler, the appellant(s); 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: \$3,630
IMPR.: \$29,492
TOTAL: \$33,122

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,660 square foot parcel of land improved with a 59 year old, two-story, masonry, single-family dwelling containing 1,391 square feet of living area. Features of the dwelling include a full unfinished basement, one and one-half baths, and a one and one-half car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted descriptions and assessment information on a total of nine properties suggested as comparable and located within a quarter of a mile of the subject. The properties are described as two-story, masonry, single-family dwellings with between one and one-half and two and one-half baths. Additional features include air conditioning, a fireplace for two of the properties, and a partial to full basement. The properties are 61 years old, range in size from 1,272 to 1,882 square feet of living area and have improvement assessments ranging from \$18.32 to \$20.67 per square foot of living area. The subject's improvement assessment is \$21.20 per square foot of living area.

At the hearing, the appellant argued that the subject property was over assessed when compared to other properties in the area. The appellant asserted that her comparables #1 through #4 are all

located on the subject's block while comparables #5 through #9 are in a different area because of their location to Northwest Highway. The appellant also testified that the comparables on her block have a larger square footage but assessed lower per square foot than her property. The appellant submitted copies of the county assessor's website printout for the subject and suggested comparables.

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 the four comparable properties consisting of two-story, masonry, single-family dwellings that are between 57-59 years old located within the subject's market. The dwellings contain between 1,262 and 1,426 square feet of living area. Features include one to one and one-half baths, a fireplace for three of the properties, air conditioning for one of the properties, and a full unfinished basements. These properties have improvement assessments ranging from \$22.59 to \$23.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing the board of review representative testified that the board of review's comparables are similar to the subject in location, condition, size, construction, room count, basement, and garage size. In addition, that the appellant's comparables are larger in square footage than the subject property.

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/has not met this burden.

The parties submitted a total of thirteen comparable properties for the Board's consideration. The Board finds comparables #1 and #2 submitted by the board of review and comparables number #1 and #4 submitted by the appellant are the 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 \$19.99 to \$22.59 per square foot of living area. The subject's improvement assessment of \$21.20 per square foot of living area is 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

Docket No: 09-26111.001-R-1

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 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: April 20, 2012

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.