



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

APPELLANT: Barbara Heidegger
DOCKET NO.: 09-32074.001-R-1 through 09-32074.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Barbara Heidegger, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-32074.001-R-1	19-10-309-008-0000	2,750	545	\$3,295
09-32074.002-R-1	19-10-309-009-0000	2,750	209	\$2,959
09-32074.003-R-1	19-10-309-010-0000	4,218	30,615	\$34,833

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 consists of three parcels, one of which is improved with a one-story, mixed-use building of masonry construction. The building is approximately 93 years old and has 4,116 square feet of building area. Features include one commercial unit, four apartment units and a partial unfinished basement. The subject's three parcels have a combined land area of 8,835 square feet and are located in Chicago, Lake Township, Cook County. The parcel ending in 008 is classified as a class

2-90 property (minor improvement) under the Cook County Real Property Assessment Classification Ordinance; the parcel ending in 009 is classified as a class 2-01 property (residential garage); and the parcel ending in 010 is classified as a class 2-12 property (mixed-use commercial/residential building).

The appellant's appeal is based on overvaluation. In Section IV - Recent Sale Data of the appeal form, the appellant stated the subject property was purchased on in December 2007 for a price of \$40,000; however, the appellant submitted no evidence in support of this sale. The appellant presented also limited information on three comparable sales as an alternative basis of the appeal. The appellant partially completed Section V - Comparable Sales Grid of the appeal form and also presented sales data sheets with photographic evidence and a map showing the location of the subject property and the comparable sales. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject's three parcels of \$41,087. The subject's assessment reflects a market value of \$410,870, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the December 2007 sale of the subject property because the appellant did not submit any evidence in support of the sale. In Section IV - Recent Sale Data of the residential appeal form, the appellant only provided the subject's sale date and price. Furthermore, the appellant

submitted no documentary evidence in support of the subject's sale. The Board also gives little weight to the appellant's comparable sales analysis. In Section V - Comparable Sales Grid of the appeal form, the appellant did not provide any information regarding the comparables' assigned neighborhood code, exterior construction and features like the number of commercial/apartment units, foundation, central air conditioning and garages, if any. Moreover, the additional evidence presented by the appellant disclosed the comparables differed significantly from the subject in story height and location. The photographic evidence revealed the comparables were two-story buildings, not one-story like the subject, and the map disclosed the comparables were located over three miles from the subject property. Due to the lack of information about features and the significant differences revealed by the appellant's own evidence, the Board finds the appellant was not able to demonstrate that these three sales were comparable to the subject property.

The Board finds, due to the lack of evidence regarding the subject's recent sale and the flawed analysis regarding comparable sales, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. Based on this record, the Board finds a reduction in the subject's assessment is not 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.

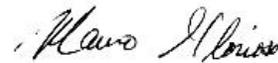
Chairman



Member



Member



Member



Acting 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 26, 2015



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.