



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

APPELLANT: Corinne Hinsberger
DOCKET NO.: 10-21543.001-R-1
PARCEL NO.: 28-08-302-029-0000

The parties of record before the Property Tax Appeal Board are Corinne Hinsberger, the appellant, by attorney Ellen G. Berkshire of Verros, Lafakis & Berkshire, 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 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: \$4,214
IMPR.: \$28,196
TOTAL: \$32,410

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 2010 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 two-story single family dwelling of frame and masonry construction with 4,039 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has an 8,428 square foot site and

is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables were improved with single family dwellings that ranged in size from 3,666 to 3,780 square feet of living area. The sales occurred from May 2010 to November 2010 for prices ranging from \$255,000 to \$295,000 or from \$67.46 to \$80.47 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$24,875.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,058. The subject's assessment reflects a market value of \$390,580 or \$96.70 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted a grid analysis which included a description and assessment information on one comparable to demonstrate the subject property was equitably assessed. The board of review also submitted a separate Board of Review Analysis/Evidence Sheet which had two additional equity comparables. The board of review further submitted a list of four sales of class 2-08 properties with the same neighborhood code as the subject property. The sales occurred from October 1990 to December 2003.

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.

The Board finds the best evidence of market value to be the appellant's comparable sales. The appellant provided

descriptive information on these properties and evidence that the comparables sold for prices ranging from \$67.46 to \$80.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$96.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board finds the board of review submission of comparables to demonstrate the subject property was being equitably assessed did not address the appellant's market value argument. The Board gave no weight to the list of sales provided by the board of review as the sales did not occur proximate in time to the assessment date at issue and there was no descriptive data about the sales to allow any meaningful analysis. Based on this evidence the Board finds a reduction in the subject's assessment 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: September 19, 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.