



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

APPELLANT: Edward Hatter  
DOCKET NO.: 10-23576.001-R-1  
PARCEL NO.: 02-22-223-046-0000

The parties of record before the Property Tax Appeal Board are Edward Hatter, the appellant(s); 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:** \$4,988  
**IMPR.:** \$25,198  
**TOTAL:** \$30,196

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 11,086 square foot parcel of land improved with a 41-year old, two story, single-family dwelling containing 2,362 square feet of living area. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted sales data for four properties located within one mile of the subject. These properties are single-family dwellings with between two and one-half and three and one-half baths, one or two fireplaces for three of the properties, and a full or partial unfinished basement for three of the properties. The properties range in size from 2,410 to 2,897 square feet of living area and 18 to 49 years old. The properties sold from May 2010 2005 to January 2011 for prices ranging from \$310,000 to \$400,000 or \$108.50 to \$143.15 per square foot of living area, including land.

In addition, the appellant submitted a map with the location of the four sale comparables, a handwritten list of outstanding repairs including costs regarding the subject property, and copies of the Cook County Assessor's website printouts and property report cards for each sale comparable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment was \$37,843 for the tax year 2007. The subject's assessment reflects a market value of \$423,299 using the Illinois Department of Revenue's 2010 three-year median level of assessment for class 2, residential property of 8.94%. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two story, frame and masonry, single-family dwellings with two and one-half baths, a full unfinished or finished basement, air conditioning, and one fireplace for three of the properties. The properties range: in age from 33 to 41 years old; in size from 2,293 to 2,420 square feet of living area; and in improvement assessment from \$14.00 to \$17.31 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. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000)). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is warranted.

In determining the fair market value of the subject property, the PTAB finds that the best evidence is the appellant's recent sales data of the four comparable properties. The appellant's sale prices of the comparables range from \$310,000 to \$400,000 or \$108.50 to \$143.15 per square foot of living area, including land. In comparison, the subject's assessment reflects a market value \$423,299 or \$179.21 per square foot of living area, including land. The subject's market value of \$179.21 per square foot of living area is above the range established by the comparables. Therefore, after considering adjustments and the differences in both parties comparables when compared to the subject, the Board finds the subject's per square foot assessment is not supported and a reduction is 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
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: May 24, 2013



\_\_\_\_\_  
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.