FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dr. Bruce Hallmann
DOCKET NO.: 05-26783.001-R-1
PARCEL NO.: 18-31-105-031-0000

The parties of record before the Property Tax Appeal Board are Dr. Bruce Hallmann, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:	$18,393
IMPR.:	$84,095
TOTAL:	$102,488

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 19,993 square foot parcel of land improved with a 12-year old, two-story, frame and masonry, single-family dwelling containing four and one-half baths, three fireplaces, air conditioning, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted colored photographs, descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with three and one-half to four and three-half baths, air conditioning, one to three fireplaces, and a full basement with two finished. The properties range: in age from nine to 18 years; in size from 5,454 to 6,176 square feet of living area; and in improvement assessments from $14.79 to $17.55 per square foot of living area.

PTAB/JBV

The appellant also argued that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a copy of a sketch of the subject property with the dimensions of the improvement listed and the total square footage listed as 5,162 square feet of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of $116,660 or $19.61 per square foot of living area when using 5,948 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with three and one-half to three and two-half baths, two fireplaces, air conditioning, and a partial or full basement with two finished. The properties are 12 years-old and range in size from 6,156 to 7,024 square feet of living area and in improvement assessment from $19.92 to $20.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property's assessment was reduced in 2007 based on a corrected square footage of 4,861 square feet of living area.

The board of review's representative, Michael LaCalamita, agreed that the subject correctly contains 4,861 square feet of living area.

After reviewing the testimony 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 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 met this burden.

As to the subject square footage, both parties agreed that the subject's correct square footage is 4,861. Therefore, the PTAB finds that the subject property contains 4,861 square feet of living area.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #2, and #3 are the most similar to the subject in size, design, construction, amenities and age. These properties are masonry, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 10 to 18 years; in size from 5,454 to 5,992 square feet of living area; and in improvement assessments from $14.79 to $17.40 per square foot of living area. In comparison, the subject's improvement assessment of $24.00 per square foot of living area is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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: August 20, 2010

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.