



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

APPELLANT: Dana Hirt
DOCKET NO.: 10-22160.001-R-1
PARCEL NO.: 14-29-313-006-0000

The parties of record before the Property Tax Appeal Board are Dana Hirt, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:

**LAND: \$19,200
IMPR: \$119,269
TOTAL: \$138,469**

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 consists of a three-story dwelling of masonry construction with 2,929 square feet of living area. The dwelling is 1 year old. Features of the home include a full

basement that has a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 3,000 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on May 30, 2007 for a price of \$1,075,000.

In support of the improvement inequity argument, the appellant submitted information on four suggested comparable properties that range in size from 2,606 to 2,822 square feet of living area and are 16 or 22 years old. The comparables have improvement assessments ranging from \$24.73 to \$31.55 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,469. The subject's assessment reflects a market value of \$1,384,690 or \$472.75 per square foot of living area, land included, when using the Cook County level of assessments for class 2 property of 10%.

The subject has an improvement assessment of \$119,269 or \$40.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that range in size from 3,040 to 3,156 square feet of living area and are 1 or 4 years old. The comparables have improvement assessments of \$41.18 or \$42.48 per square foot of living area.

The board of review's submission included a list of sales from the subject's neighborhood that occurred from May 1993 to November 2010 for prices ranging from \$230,000 to \$1,495,000. No other information regarding the characteristics of the sale properties was submitted for analysis.

The board of review's submission also includes copies of the subject's property characteristic sheets, which disclosed that a building permit was issued in October 2007 to remove a three-story frame dwelling from the subject property.

Conclusion of Law

The appellant contends in part, that 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 no reduction in the subject's assessment is warranted on grounds of overvaluation.

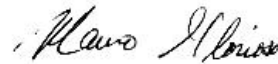
The Board finds the appellant's evidence of market value is to be given no weight. The appellant claims the subject is over assessed based on the subject's sale in May of 2007 for \$1,075,000. The appellant disclosed the subject's age in this 2010 appeal as being one year old, however, the appellant purchased the property in 2007 with no further explanation. However, the board of review submitted evidence that an existing frame dwelling on the subject property was removed following the May 2007 purchase. The Board finds the purchase referenced by the appellant was not for the property as presently improved with a one year old dwelling. The Board gives no weight to the appellant's market value evidence.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in exterior construction, age, size and other features. The Board gave less weight to the appellant's comparables due to their significantly older ages, when compared to the subject's new construction. In addition, the appellant failed to disclose if any of the comparables had basements, and if so, if there was any finished area. The most similar comparables had improvement assessments that ranged from \$41.18 to \$42.48 per square foot of living area. The subject's improvement assessment of \$40.72 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



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: November 20, 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.