



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

APPELLANT: Patrick Hogensen
DOCKET NO.: 12-20763.001-R-1
PARCEL NO.: 28-36-408-011-0000

The parties of record before the Property Tax Appeal Board are Patrick Hogensen, the appellant, by attorney Julie Realmuto 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: \$1,489
IMPR: \$7,393
TOTAL: \$8,882

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 2012 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 one-story dwelling of frame construction with 1,272 square feet of living area. The dwelling is approximately 40 years old. Features of the home include a slab foundation, one fireplace and a 1.5-car garage. The property has a 4,256 square foot site and is located in Homewood, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis using three purported

comparables. The record disclosed, however, comparables #2 and #3 had the same address, consecutive parcel numbers (PINs) and the same dwelling description indicating these comparables were improved with one dwelling with the improvement assessment allocated between the PINs. The two comparables provided by the appellant were improved with one-story dwellings of masonry or frame and masonry construction that had 1,155 and 1,338 square feet of living area, respectively. The dwellings were 55 and 40 years old. Each comparable had a basement with one being finished and one comparable had a fireplace. These properties had improvement assessments of \$4,152 and \$10,410 or \$3.59 and \$7.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$4,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject PIN of \$10,077. The subject PIN has an improvement assessment of \$8,588 or \$6.75 per square foot of living area. The board of review indicated that the subject property had a pro-rated improvement assessment with an adjacent PIN resulting in a combined improvement assessment of \$10,735 or \$8.44 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables were improved with one-story dwellings of frame, masonry or frame and masonry construction that ranged in size from 1,144 to 1,526 square feet of living area. The dwellings ranged in age from 46 to 59 years old. Each comparable had a partial or full basement with one having a recreation room, one comparable had central air conditioning, each comparable had one fireplace and each comparable had a two-car garage. These comparables had improvement assessments ranging from \$10,693 to \$15,243 or from \$8.76 to \$9.99 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains five comparables submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property with the primary difference being in foundation with the subject having a slab foundation and each comparable having a

partial or full basement. The Board gave less weight to appellant's comparable #1 as this property had an improvement assessment of \$3.59 per square foot of living area, which appears to be an outlier in relation to the improvement assessments of the remaining comparables. The remaining comparables had improvement assessments ranging from \$7.78 to \$9.99 per square foot of living area. The subject has an improvement assessment of \$8.44 per square foot of living area when considering the allocated assessment with the adjacent PIN, which falls within the range established by the best comparables in this record. However, the subject is inferior to these properties with a slab foundation and its improvement assessment should be below this range. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

Chairman



Member



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: March 18, 2016



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.