



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

APPELLANT: Mike Hartmann
DOCKET NO.: 12-29844.001-R-1
PARCEL NO.: 17-05-123-021-0000

The parties of record before the Property Tax Appeal Board are Mike Hartmann, the appellant, by attorney William J. Davy, of the Law Offices of William J. Davy in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 7,812
IMPR.: \$36,000
TOTAL: \$43,812

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 a 124 year-old, two-story dwelling of masonry construction containing 4,126 square feet of living area. Features of the home include a finished basement. The property has a 3,125 square foot site and is located in West Chicago Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. The appellant also submitted a copy of the board of review's decision letter dated March 11, 2013 reducing the final total assessment value to \$61,431. The appellant requested a total assessment reduction to \$39,000. The appellant also submitted information in Section IV - Recent Sale Data in the PTAB1A appeal form. The appellant disclosed the subject property sold on February 25,

2010 for the price of \$995,000. The appellant did not submit further information about this transaction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,432. The board of review disclosed subject property has an improvement assessment of \$33,957, or \$8.23 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables, one of which include sale data.

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 subject property had a total assessment of \$61,431, as disclosed on the board of review's final decision letter submitted into evidence by the appellant. The Board further finds that the parties were not in dispute that the land assessment was \$7,812. Therefore, the improvement assessment was \$53,619, or \$13.00 per square foot of living area when using 4,126 square feet of living area as disclosed by both parties.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$8.27 to \$9.32 per square foot of living area. The subject's improvement assessment of \$13.00 per square foot of living area falls above the range established by the best comparables in this record. 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 holds that a reduction in the subject's assessment is justified.

Although the appellant disclosed that the appeal was based on assessment equity, he submitted information in Section IV – Recent Sale Data that the subject sold on February 25, 2010. 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 a reduction in the subject's assessment is not warranted.

The appellant failed to submit evidence in support of a sale on February 25, 2010. There is no information about whether the transaction was between related parties, the manner in which it was advertised and for how long, or information of from whom the property was sold. Therefore, the Board finds the appellant failed to submit sufficient evidence of whether this transaction was at arm's-length.

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

DISSENTING: _____

CERTIFICATION

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 19, 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.