

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hugo Brandstetter  
DOCKET NO.: 03-28824.001-R-1  
PARCEL NO.: 14-33-411-004-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (PTAB) are Hugo Brandstetter, the appellant, by attorney David Bass of the law firm of Thompson Coburn Fagel Haber, of Chicago, and the Cook County Board of Review (board).

The subject property consists of 115-year-old, three-story, multi-family residence of masonry construction containing 3,939 square feet of building area. The subject features three full baths and a basement. The appellant contends overvaluation and lack of uniformity in the subject's assessment as the basis of the appeal. The subject is located in North Chicago Township.

The appellant submitted a brief in support of the requested reduction in assessed value. The appellant also submitted an appraisal of the subject property authored by Michael MaRous, member of the Appraisal Institute (MAI). The appraisal has an effective date of January 1, 2003. Mr. MaRous testified at the hearing in support of the opinion of value of \$690,000 as of the lien date at issue, January 1, 2003.

The appellant also submitted assessment data and descriptions for eight properties suggested as comparable. Each is a two-story or three-story, masonry construction, multi-family residence located in the same area as the subject. Each has a basement and from three to six full baths. The assessments of the comparables range from \$13.23 to \$16.77 per square foot of building area. The subject is assessed at \$18.53 per square foot of building area.

On the basis of this evidence, the appellant requested a reduction in the total assessment, based upon the median level of

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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: \$ 18,661  
IMPR. \$ 51,236  
TOTAL: \$ 69,897

Subject only to the State multiplier as applicable.

PTAB/mmg

assessment, to \$69,897, or, in the alternative, no more than \$76,745.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$89,780, was disclosed. In addition, assessment data and descriptions on three properties were presented. They are each two-story or three-story residences of masonry construction located in the same area as the subject and range in age from 115 to 136 years. These properties contain three full baths to six full baths and a basement.

The properties range from 2,579 to 3,234 square feet of living area and have improvement assessments ranging from \$19.09 to \$20.56 per square foot of living area. On the basis of this evidence, the board 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. The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

As per the appellant's equity argument, the Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

As per the appellant's market value argument, 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. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> 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.Adm.Code §1910.65(c)). Having considered the evidence and testimony presented, the PTAB finds that the appellant has met this burden and a reduction is warranted.

In this appeal, the best evidence of the subject's correct assessment is the market value evidence based upon the appellant's appraisal and the testimony of the appraiser. It proves beyond a preponderance of the evidence that the subject's

market value as of the lien date is \$690,000. Since the three-year median level of assessment for class 2 residential properties, such as the subject, is 10.13% of the subject's correct market value, the total correct assessment for the subject is \$69,897. As such, a reduction in the subject's assessment is warranted.

Since the best evidence of the subject's market value is the appraisal and the testimony of the appraiser, the PTAB will not address the parties' equity argument. Furthermore, the board of review did not present any evidence to rebut the appellant's market value argument.

Therefore, based on a review of the record, the Property Tax Appeal Board finds that the appellant has supported the contention of over valuation in the assessment process and a reduction in the assessment of the subject property 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: October 26, 2007



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.