

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Clay M. Brown  
DOCKET NO.: 05-22309.001-R-1  
PARCEL NO.: 15-13-217-005-0000

The parties of record before the Property Tax Appeal Board are Clay M. Brown, the appellant, and the Cook County Board of Review.

The subject property consists of a 102-year-old, single-family dwelling of frame and masonry construction containing 1,588 square feet of living area and located in Proviso Township, Cook County. Features of the home include one and one-half bathrooms, a full-unfinished basement, air-conditioning and a two-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of class 2-03, 1.5 story to 1.9 story, single-family dwellings of stucco, masonry or frame and masonry construction located within one block of the subject. The improvements range in size from 1,069 to 1,260 square feet of living area and range in age from 95 to 109 years. The comparables contain one or one and one-half bathrooms and a full-unfinished basement. Two comparables contain a two-car detached garage. The improvement assessments range from \$18.44 to \$20.11 per square foot of living area. The appellant argued that the total assessments of the four suggested

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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:	\$ 5,160
IMPR.:	\$ 26,307
TOTAL:	\$ 31,467

Subject only to the State multiplier as applicable.

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comparables range from \$25,112 to \$27,467 while the subject's total assessment is \$31,467.

At hearing, the appellant argued that the subject should be classified as a 1.5 to 1.9 story dwelling with the corresponding 2-03 classification. The board of review's evidence suggests the subject is a two-story dwelling with the corresponding 2-05 classification. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$31,467. The subject's improvement assessment is \$26,307 or \$16.57 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, class 2-05, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,440 to 1,800 square feet of living area and range in age from 94 to 99 years. The comparables contain one and one-half or two full bathrooms, a finished or unfinished basement and a two-car detached garage. One comparable has air-conditioning and one comparable contains a fireplace. The improvement assessments range from \$16.69 to \$17.87 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing 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 appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

First, the appellant argued that the subject should be classified a 1.5 to 1.9 story dwelling with the corresponding 2-03 classification. However, the Board finds that based on the photographs provided by the appellant, the subject appears to be two-story in design. Therefore, the Board finds this argument unpersuasive.

Next, the appellant argued that the total assessments of the appellant's four suggested comparables range from \$25,112 to \$27,467 while the subject's total assessment of \$31,467 is greater and therefore, the subject is treated inequitably. The Board finds the appellant's comparables are inferior to the subject in improvement size. In addition, they are inferior to the subject in amenities and one of the comparables is inferior in construction. Therefore, the Board finds the appellant's suggested comparables to be inferior and differ from the subject and consequently, the appellant's argument is without merit.

As a final point, the Board further finds the board of review's comparables to be similar to the subject in size, age, amenities, construction and design and support the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: April 1, 2008



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.