

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard A. Brosmore
DOCKET NO.: 05-25689.001-R-1 and 05-25689.002-R-1
PARCEL NO.: See below.

The parties of record before the Property Tax Appeal Board are Richard A. Brosmore, the appellant, and the Cook County Board of Review.

The subject property consists of a 4,050 square foot parcel improved with a 75-year-old, two-story style single-family dwelling of frame construction containing 1,392 square feet of living area with a partial, unfinished basement, air conditioning and a two-car garage. Also under appeal is an adjacent 4,050 square foot parcel. The subject is located in Worth Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame construction from 65 to 69 years old. The comparable dwellings contain from one to two and one half baths, air conditioning and have garages. The comparables range in size from 1,515 to 2,096 square feet of living area and have improvement assessments ranging from \$4.26 to \$9.15 per square foot of living area. The appellant also argued the subject improvement is in below average condition. Additionally, Photographs of the subject and the comparables were submitted. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Further, the appellant claims that the local authority will not issue a building permit for the adjacent vacant parcel, thus the appellant requested a reduction in its assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$14,630, or \$10.51 per square foot of living area, was disclosed.

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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:

Table with 5 columns: DOCKET NO., PARCEL NO., LAND, IMPR., TOTAL. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame construction ranging from 64 to 68 years old. The comparables contain from one to two full baths; two have full or partial unfinished basements; two have air conditioning and three have garages. These properties range in size from 900 to 1,512 square feet of living area and have improvement assessments ranging from \$11.31 to \$15.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant claims the board of review's evidence is incomplete and inaccurate.

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 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted eight properties as comparable to the subject. The Board next finds that, in age, all of the comparables are newer than and appear to be in superior condition when compared to the subject requiring downward adjustments; in size, two of the comparables are smaller than the subject and require upward adjustments; five are larger and require downward adjustments; and four of the comparables are superior in amenities thus requiring downward adjustments. After considering these adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

As to the subject's adjacent parcel, the Board finds its assessment to be consistent with the assessments of the subject's improved parcel as well as the other properties contained in the record and no reduction 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 10, 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.