

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Brough
DOCKET NO.: 06-20693.001-R-1
PARCEL NO.: 01-23-307-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are William Brough, the appellant, by attorney Deborah Petro of Chicago and the Cook County Board of Review.

The record shows the subject property consists of a 62-year-old, two-story building of frame construction containing 2,226 square feet of building area and located in Barrington Township, Cook County. The building contains two bathrooms, a finished partial basement and a three-car garage.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. The appellant claimed he built this structure in 1970 for a workshop and storage of equipment. The appellant claimed the subject should be reclassified as a barn. In support of this argument, the appellant offered many photographs of all aspects and angles of the building. The photos disclosed a building with a mansard roof, equipment storage, a workshop, a greenhouse and typical components found in residential buildings. The photos also disclosed the unfinished areas of the building. The appellant also supplied partial copies of the subject's plat of subdivision indicating two legal lots of record; Lot 16 the "Barn" and Lot 15 Mr. Brough's residence. Based on this evidence, the appellant requested a reduction in the subject's assessment claiming the building on Lot 16 is a barn and not a residence.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$23,289, or \$10.46 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a mile and a half of the subject. The comparables consist of two-story single-family dwellings of frame and masonry or masonry construction and range in age from 14 to 19 years. The comparables contain two or three bathrooms with half-baths, full or partial basements, three finished; all have air conditioning, fireplaces and two, three or four-car garages.

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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: \$30,093
IMPR. \$23,289
TOTAL: \$53,382

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The comparables range in size from 2,247 to 3,272 square feet of living area and have improvement assessments of between \$37,480 and \$42,950 or from \$13.12 to \$18.15 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's barn argument is without merit and carries little weight. In Cook County a barn is classified as a 2-24 building and as such is not subject to equalization when used for agricultural use and in conjunction with an agricultural use of the land. The appellant offered no comparables of barns, with assessments, separate from an agricultural use. The PTAB finds the evidence discloses a building more relative to an unfinished residence than a barn. The plat of subdivision evidence reveals a residential subdivision with a nonresidential, nonconforming use of a building but not a barn use. After considering the submitted evidence the PTAB finds the data submitted is insufficient to effect a change in the subject's assessment.

The PTAB finds the board's four comparables do support the subject's assessment but would require some adjustments of the comparables to better conform to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject building was inequitably assessed by clear and convincing evidence 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.