

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: D. Jean Brummer  
DOCKET NO.: 06-21062.001-R-1  
PARCEL NO.: 16-18-107-007-0000

The parties of record before the Property Tax Appeal Board are D. Jean Brummer, the appellant, and the Cook County Board of Review.

The subject property consists of an 89-year-old, one-story, single-family dwelling of stucco construction containing 984 square feet of living area and situated on a 2,700 square foot parcel. Features of the residence include one bathroom, a full-unfinished basement and a one-car detached garage. The subject is located in Oak Park Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of frame construction located within eight blocks of the subject. The improvements range in size from 924 to 936 square feet of living area with lots ranging in size from 3,425 to 4,275 square feet. The improvements range in age from 92 to 100 years. The comparables contain one or one and one-half bathrooms and a full-unfinished basement. The total assessments range from \$21,079 to \$23,160.

At hearing, the appellant asserted that she purchased the subject property in May 2000 for \$156,500. The appellant provided a grid

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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: \$ 3,240  
IMPR.: \$ 20,752  
TOTAL: \$ 23,992

Subject only to the State multiplier as applicable.

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analysis disclosing the subject's total assessed valuation, the total amount of property taxes paid as well as the assessment per square foot of living area for years 2000 through 2007.

In addition, the appellant argued the following; the subject's front yard was unusable due to grade, the appellant shares a two-car garage and driveway with the next door neighbor and the side yard is used as a driveway. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,992. The subject's improvement assessment is \$20,752 or \$21.08 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 one-story, 88 or 92-year-old, single-family dwellings of stucco construction with the same neighborhood code as the subject. The improvements range in size from 897 to 984 square feet of living area with lots ranging in size from 2,700 to 3,780 square feet. The comparables contain one bathroom and a full-unfinished basement. Two comparables contain a one-car or two-car garage. The improvement assessments range from \$23.15 to \$26.50 per square foot of living area with total assessments ranging from \$24,699 to \$29,320.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated 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.

Both parties presented assessment data on a total of six equity comparables. These six properties have total assessments ranging from \$21,079 to \$29,320. The subject's total assessment of \$23,992 falls within the range established by these properties. In addition, the board's three comparables have improvement assessments ranging from \$23.15 to \$26.50 per square foot of

living area. The subject's per square foot improvement assessment of \$21.08 falls below this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's current assessment is supported by the properties contained in the record.

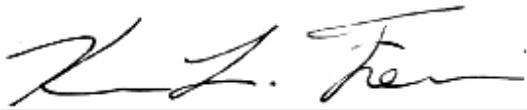
Next, the appellant argued that the subject suffers from obsolescence due to the following; the subject's front yard was unusable due to grade, the appellant shares a two-car garage and driveway with the next door neighbor and the side yard is used as a driveway. The Board finds the appellant submitted no evidence of market data for similar type properties. Without this evidence, the Board finds it is impossible to know if the subject's value is impacted by these items or other relevant factors that were not disclosed. In addition, the appellant did not provide any evidence to indicate the market value reflected in the assessment is not indicative of the subject's value when these factors are considered. The Board finds this evidence is insufficient to support a reduction.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject 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: May 30, 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

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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.