



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Andrew Brainerd  
DOCKET NO.: 06-24265.001-R-1  
PARCEL NO.: 14-28-313-027-0000

The parties of record before the Property Tax Appeal Board are Andrew Brainerd, the appellant, by attorney Arnold G. Siegel in Chicago, and the Cook County Board of Review.

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: \$48,052  
IMPR: \$125,745  
TOTAL: \$173,797**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property includes two structures on one parcel of land. One is a 116 year old, 2-story multi-family masonry dwelling containing 5,615 square feet of living area with full, finished basement. The other is a 116 year old 1½-story single family masonry dwelling containing 840 square feet of living area on a slab foundation. The larger multi-family dwelling has central air conditioning and 2 fireplaces. The smaller dwelling has central air conditioning and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the larger dwelling located on the same parcel. The appellant submitted information on nine comparable properties described as 3-story masonry dwellings that range in age from 105 to 128 years old. The comparable dwellings range in size from 5,130 to 6,397 square feet of living area. All comparables had basements of which 2 were finished. One had fireplaces and two had 2-car garages. The comparables have improvement assessments ranging from \$15.24 to \$20.26 per square foot of living area. The appellant claims the subject's improvement assessment is \$22.39 per square foot of living area. The appellant's analysis details only the larger dwelling but includes the assessed valuation of the smaller dwelling. No individual analysis was performed for each dwelling. Based on

this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review submitted copies of the property characteristic printouts for the subject disclosing the property has two dwellings as described above. Documentation submitted by the board of review indicates the larger dwelling on the parcel is assessed at \$120,712 and contains 5,615 square feet, making the assessed value \$21.50 per square foot. The smaller dwelling is assessed at \$5,033 and contains 840 square feet, for an assessed value of \$5.99 per square foot. Combined, the total assessed value is \$125,745, and the total living area is 6,455, for an assessed value of \$19.48 per square foot of living area. Based on this evidence, the board of review 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant did not include the square footage of the second improvement in their analysis. The appellant's comparables had improvement assessments that ranged from \$15.24 to \$20.26 per square foot of living area. The subject's improvement assessment of \$19.48 per square foot of living area is within the range established by the comparables. Given the two dwellings, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 22, 2010

*Allen Castrovillari*

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.