



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

APPELLANT: John Brownlee
DOCKET NO.: 06-24466.001-R-1
PARCEL NO.: 14-29-422-003-0000

The parties of record before the Property Tax Appeal Board are John Brownlee, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$ 17,823
IMPR.: \$ 54,752
TOTAL: \$ 72,575

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of frame construction containing 2,427 square feet of living area. The dwelling is 118 years old. Features of the home include a full, unfinished basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties located on the same block or between one and two blocks from the subject. They are described as two or three-story frame, masonry or frame and masonry dwellings that range in age from 92 to 120 years old and range in size from 2,631 to 2,892 square feet of living area. Three comparables have a full basement, one of which is finished, one has a concrete slab foundation and two have central air conditioning. The comparables have improvement assessments ranging from \$17.38 to \$22.54 per square foot of living area. The subject's improvement assessment is \$22.56 per square foot of living area. 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 presented descriptions and assessment information on three comparable properties with the same neighborhood code as the subject property. They were located either one-quarter mile or six blocks from the subject. They consist of two-story frame dwellings that are either 123 or 128 years old. The dwellings range in size from 2,288 to 2,380 square feet of living area. They have full or partial basements, one of which is finished, one has central air conditioning, one has a fireplace and two have a garage. These properties have improvement assessments ranging from \$25.48 to \$27.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney compared the board of review's comparables with the subject regarding location and exterior construction. He also argued the subject is overvalued based on seven newly submitted sales comparables and other economic factors.

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 appellants' sales comparables submitted with the rebuttal evidence were given no weight by the Board in its analysis pursuant to Section 1910.66, subsection b) of the Property Tax Appeal Board's Official Rules which state:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

The Board finds the parties timely submitted seven suggested comparable properties. The appellant's comparable one and the comparables submitted by the board of review were most similar to the subject in exterior construction. They were also similar to the subject in location, size, age and design. Due to their similarities with the subject, they received the most weight in the Board's analysis. They had improvement assessments ranging from \$18.10 to \$27.73 per square foot of living area. The subject's improvement assessment of \$22.56 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences

in both parties' comparables when compared to the subject, 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: June 18, 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.