

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carol Braband
DOCKET NO.: 06-24493.001-R-1
PARCEL NO.: 05-34-208-013-0000

The parties of record before the Property Tax Appeal Board are Carol Braband, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge, Illinois; and the Cook County Board of Review.

The subject property consists of an 88-year old, two-story style dwelling of stucco construction. The dwelling has a full, unfinished basement, two fireplaces and a two-car garage.

The appellant claims the subject is incorrectly assessed by using the wrong size and classification for the subject dwelling. The appellant submitted a survey and photographs of the subject property. The appellant claims the subject dwelling is a one-story house with a partial unfinished second floor and the correct classification is a 2-03 consisting of 1,497 square feet of living area. No evidence was submitted to demonstrate the subject was either overvalued or inequitably assessed. 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 subject's property characteristic sheet indicates that it is a two-story dwelling that contains 3,031 square feet. No evidence was submitted to refute the size and classification as claimed by the appellant. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the subject's neighborhood. The comparable properties consist of two-story stucco dwellings that are from 89 to 92 years old. They have full basements, with two having finished area, one has central air conditioning, one has a garage and they all have fireplaces. The dwellings contain from 2,358 to 3,227 square feet of living area and have improvement assessments ranging from \$20.09 to \$26.03 per square foot. Based

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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:	\$	18,816
IMPR.:	\$	60,552
TOTAL:	\$	79,368

Subject only to the State multiplier as applicable.

PTAB/MKB/5-09

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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.

The Board also finds that based on the appellant's unrefuted evidence the subject contains 1,497 square feet. However, there was no evidence presented by the appellant to demonstrate the subject property was either inequitably assessed or overvalued. The board of review submitted three assessment comparables. However, these comparables were substantially larger than the subject and the Board finds these comparables cannot be used to establish an assessment for the subject property based on equity. Thus, the Board finds that the appellant failed to show by clear and convincing evidence the subject property was inequitably assessed and that 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.

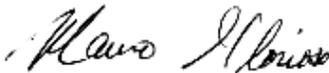
Chairman



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 27, 2009



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.