



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

APPELLANT: Pamela Brunstrom  
DOCKET NO.: 06-28753.001-R-1  
PARCEL NO.: 14-33-314-046-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Pamela Brunstrom, the appellant(s); 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: \$ 20,841**  
**IMPR.: \$ 80,292**  
**TOTAL: \$ 101,133**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 134-year-old, multi-family dwelling of frame and masonry construction containing 1,682 square feet of living area with two full bathrooms and a full-unfinished basement. The other dwelling consists of a two-story, 134-year-old, single-family dwelling of frame construction containing 1,292 square feet of living area with two full bathrooms and a full-unfinished basement. The subject is located in North Chicago Township, Cook County.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. Based on the appellant's documents, the eight suggested comparables consist of two-story or three-story, multi-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,600 to 5,524 square feet of living area and

range in age from 98 to 135 years. The comparables contain from two to six full bathrooms and a full-finished or unfinished basement. Five comparables contain a two-car or three-car garage. The improvement assessments range from \$4.02 to \$43.13 per square foot of living area.

At hearing, the appellant argued that the appellant's comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. Based on the evidence submitted, 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 total assessment of \$101,133 was disclosed. The subject's multi-family dwelling has an improvement assessment of \$67,033 or \$39.85 per square foot of living area and the single-family dwelling has an improvement assessment of \$13,259 or \$10.26 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on eight suggested comparable properties. Six comparables are improved with two-story, multi-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,560 to 2,566 square feet of living area and range in age from 108 to 128 years. The comparables contain one and one-half, two or two and one-half bathrooms and a full-unfinished basement or a full-finished basement apartment. One comparable has air-conditioning, one comparable has two fireplaces and five comparables contain a one-car or two-car garage. The improvement assessments range from \$26.43 to \$47.26 per square foot of living area. The two remaining comparables offered by the board of review are improved with two-story, 119 or 123-year-old, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements contain 1,680 and 1,728 square feet of living area. The comparables contain two full bathrooms and a partial or full-finished basement. The improvement assessments are \$43.51 and \$47.84 per square foot of living area, respectively.

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.

Regarding the single-family dwelling, the Board finds the board of review submitted two properties as suggested comparables to the subject. These two properties have improvement assessments of \$43.51 and \$47.84 per square foot of living area. The subject's single-family dwelling has a per square foot improvement assessment of \$10.26 which falls below these two properties. The appellant failed to provide any equity comparables for the single-family dwelling. Regarding the multi-family dwelling, the Board finds both parties submitted fourteen properties as suggested comparables to the subject. The Board finds the appellant's comparables six and seven and the board of review's six comparables to be the most similar properties overall to the subject. These eight comparables have improvement assessments ranging from \$26.43 to \$47.26 per square foot of living area. The subject's multi-family dwelling has a per square foot improvement assessment of \$39.85 which falls within the range established by these properties. The appellant's remaining comparables are accorded less weight because they are significantly larger in size of living area as compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's dwellings were 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.

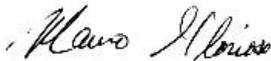


Chairman



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: September 28, 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.