

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hugo Brandstetter  
DOCKET NO.: 06-29354.001-R-1  
PARCEL NO.: 14-33-414-005-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Hugo Brandstetter, the appellant, by attorney David R. Bass of Thompson Coburn Fagel Haber, Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 125-year old, three-story style dwelling of masonry exterior construction containing 3,039 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing six suggested comparable properties. The comparables are three-story masonry dwellings that are from 77 to 117 years old. The comparables contain from 2,961 to 3,545 square feet of living area and have improvement assessments ranging from \$23.96 to \$26.15 per square foot. Five of the comparables have basements, three have air conditioning and they all have one or more fireplaces. The appellant's grid analysis indicates the subject contains 3,288 square feet. There was no documentation submitted to support this size. Based on this size, the appellant's evidence indicates the subject has an improvement assessment of \$32.20 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties. The comparable properties consist of two or three-story masonry dwellings that are from 118 to 138 years old. The dwellings contain from 2,136 to 2,434 square feet of living area and have improvement assessments ranging from \$42.17 to \$43.28 per square foot. The comparables have basements, one has central air conditioning and two have a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	13,173
IMPR.:	\$	79,470
TOTAL:	\$	92,643

Subject only to the State multiplier as applicable.

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garage. The subject's property characteristic sheet indicates the subject contains 3,039 square feet of living area. Based on this size, the subject has an improvement assessment of \$34.84 per square foot. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is 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 overcome this burden.

Initially, the Board finds the only documentation of the subject's size was contained in the board of review's evidence. Thus, the Board finds the subject contains 3,039 square feet of living area. Both parties presented assessment data on a total of nine equity comparables that were similar in design, exterior construction and age to the subject. The board of review's comparables were significantly smaller than the subject and received reduced weight in the Board's analysis. The appellant's comparables one, four, five and six were most similar to the subject in size. They had improvement assessments ranging from \$23.96 to \$26.15 per square foot. The subject's improvement assessment of \$34.84 per square foot is above this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

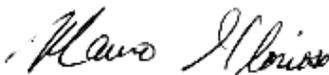
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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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



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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.