FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hugo Brandstetter
DOCKET NO.: 06-29361.001-R-1
PARCEL NO.: 14-33-411-004-0000

The parties of record before the Property Tax Appeal Board are Hugo Brandstetter, the appellant, by attorney David R. Bass, of Thompson Coburn LLP 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:	$20,013
IMPR.:	$91,393
TOTAL:	$111,406

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of class 2-11, three-story, three unit, multi-family residence containing 3,998 square feet of living area. The subject is 118 years old with masonry exterior construction. Features include a full basement finished as an apartment. The property is located in North Chicago Township, Cook County, Illinois.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity claim, the appellant submitted a grid analysis of five comparable properties. The comparables consist of two-story or three-story multi-family dwellings that range in age from 81 to 128 years old and range in size from 3,820 to 4,158 square feet of living area. Three comparables have full or partial finished basement apartments, two have full, unfinished basements. Two comparables have a detached garage. The properties contain from 2 to 4 apartments. These properties have improvement assessments ranging from

$53,871 to $78,654 or from $13.41 to $19.21 per square foot of living area. The subject has a total improvement assessment of $91,393 or $22.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $111,406 was disclosed. In support of the subject's improvement assessment, the board of review submitted property characteristic sheets and a grid analysis of four comparable properties located in the same neighborhood code as the subject. The comparables consist of three-story style class 2-11 multi-family residences containing from three to four apartment units. The comparables were of masonry exterior construction that were each 118 years old and ranged in size from 3,156 to 4,032 square feet of living area. One of the comparables had a full basement finished as recreation room and three had a full, unfinished basement. Two of the comparables had a two-car garage. These properties have improvement assessments ranging from $73,698 to $99,598 or from $23.35 to $24.70 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 met this burden.

The Board finds the parties submitted nine comparables for its consideration. The Board gave less weight to appellant's comparable #4 and #5 because they were dissimilar to the subject in basement finish, garage and/or age. In addition the Board gave less weight to the appellant's comparable #1 because it has dissimilar design when compared to the subject. The Board finds the remaining comparables submitted by each party was most similar to the subject, even though the basement finishes may have differed from the subject. These most similar properties had improvement assessments ranging from $16.19 to $24.70. The subject has an improvement assessment of $22.86, which is within the range established herein by the most similar properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject

property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was 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: February 24, 2012

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.