

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Diane Brusin  
DOCKET NO.: 06-31518.001-R-1  
PARCEL NO.: 02-12-200-039-0000

The parties of record before the Property Tax Appeal Board are Diane Brusin, the appellant, by attorney Lisa A. Marino of Marino & Associates in Chicago, and the Cook County Board of Review.

The subject property consists of a 28-year-old, two-story, multi-family dwelling of masonry construction containing 6,105 square feet of living area and situated on a 3,197 square foot parcel. Features of the building include six full bathrooms, air-conditioning and a full-finished basement apartment.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story or three-story, 25 or 26-year-old, multi-family dwellings of masonry or frame and masonry construction located within two blocks of the subject. The improvements range in size from 6,120 to 6,372 square feet of living area. The comparables contain six full bathrooms. One comparable contains a full-unfinished basement. The improvement assessments range from \$6.61 to \$7.87 per square foot of living area. 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" disclosing the subject's total assessment of \$56,050. The subject's improvement assessment is \$54,004 or \$8.85 per square foot of living area. In support of the assessment the

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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: \$ 2,046  
IMPR.: \$ 51,954  
TOTAL: \$ 54,000

Subject only to the State multiplier as applicable.

board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 26 or 28-year-old, multi-family dwellings of masonry construction located within the same survey block as the subject. The improvements contain 2,340 and 6,507 square feet of living area. The comparables contain four or six bathrooms. One comparable has a two-car garage. The improvement assessments are \$8.75 and \$16.57 per square foot of living area, respectively. The board's evidence disclosed that the subject sold in October 2004 for a price of \$642,000. Based on the evidence presented, 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 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.

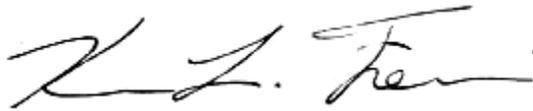
Pursuant to Pace Realty Group, Inc., v. The Property Tax Appeals Board, 306 Ill. App. 3d 718, 728, 713 N.E.2d 1249, 239 Ill. Dec. 399 (1999), the Appellate Court found that in determining what properties are truly comparable, there is error as a matter of law when the selection of a comparable includes a property which has also received the same contested assessment. Further, the Court stated that conducting a uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless. Therefore, the Board shall accord no weight to suggested comparables which are: sited within the subject's complex, also under appeal, and reflect a similarly contested assessment. Thereby, comparable one submitted by the board of review will be accorded no weight in this case's analysis.

The Board finds the appellant's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, design, age and location. However, they are inferior overall to the subject in amenities while one comparable is inferior in exterior construction. They have improvement assessments ranging from \$6.61 to \$7.87 per square foot of living area. The subject's per square foot improvement assessment of \$8.85 falls above the range established by these properties. The Board finds the board of review's one comparable differs significantly from the subject in improvement size. After considering adjustments for amenities and the differences in both parties' suggested comparables when compared to the subject, the Board finds the

subject's per square foot improvement assessment is not supported by the most similar properties contained in the record. As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

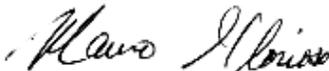
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Chairman



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Member



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Member

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.