



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

APPELLANT: Samuel Brandman  
DOCKET NO.: 07-20404.001-R-1  
PARCEL NO.: 10-36-309-001-0000

The parties of record before the Property Tax Appeal Board are Samuel Brandman, the appellant(s), by attorney Robert M. Sarnoff, of Sarnoff & Baccash in Chicago; and the Cook County Board of Review.

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:** \$16,220  
**IMPR.:** \$32,586  
**TOTAL:** \$48,806

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 10,158 square feet of land, which is improved with a 49 year old, one-story, masonry dwelling, containing 2,702 square feet of living area. The dwelling has two baths, a full basement with a formal recreation room, one fireplace, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted information on three comparable properties described as one-story, masonry or frame and masonry dwellings that range in age from 56 to 75 years old, and in size from 2,477 to 3,863 square feet of living area. The dwellings have from one and one-half to three baths, and from one to two fireplaces. Two of the properties have air conditioning, and a two-car garage. Two of the dwellings have a full basement with a formal recreation room, while the third comparable has a full unfinished basement. The comparables have improvement assessments ranging from \$11.62 to \$12.77 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 final assessment of \$54,121 was

disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story, masonry dwellings that range in age from 54 to 56 years old, and in size from 2,190 to 2,345 square feet of living area. The comparables have from two to two and one-half baths. Two of the comparables have a full unfinished basement, one has a full basement with a formal recreation room, and one has a partial basement with a formal recreation room. Three of the properties have a two-car garage, while one property has a one-car garage. Additionally, two of the properties have a fireplace, while the other two properties have two fireplaces. All of the dwellings have air conditioning. These properties have improvement assessments ranging from \$13.89 to \$15.47 per square foot of living area. The subject's improvement assessment is \$14.03 per square foot of living area. 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 appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds Comparables #2 and #3 submitted by counsel, and Comparable #1 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11.79 to \$13.89 per square foot of living area. The subject's improvement assessment of \$14.03 per square foot of living area is above the range established by the most similar comparables. The remaining comparables submitted by the parties were given diminished weight because of the significant difference between the subject's improvement size and the comparables' improvement sizes. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*J. R.*

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: June 22, 2012

*Allen Castrovillari*

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.