



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

APPELLANT: Darrell Brayboy  
DOCKET NO.: 07-23771.001-R-1  
PARCEL NO.: 05-06-103-009-0000

The parties of record before the Property Tax Appeal Board are Darrell Brayboy, the appellant, 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:** \$ 23,489  
**IMPR.:** \$ 34,615  
**TOTAL:** \$ 58,104

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 11,080 square foot parcel improved with a 54-year-old, one-story, single-family dwelling of frame construction containing 1,613 square feet of living area and located in New Trier Township, Cook County. Features of the residence include one and one-half bathroom, a full-finished basement, a fireplace, central air-conditioning and a one-car attached garage.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. In support of the inequity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of frame or masonry construction located within one block of the subject. Comparable one is located next door to the subject. The improvements range

in size from 1,567 to 1,817 square feet of living area and range in age from 56 to 60 years old. The comparables contain one and one-half or two full bathrooms and a fireplace. One comparable has a full-finished basement, two comparables contain central air-conditioning and two comparables have a one-car attached garage. The improvement assessments range from \$12.78 to \$18.99 per square foot of living area.

As to the market value argument, the appellant argued that the subject property is the lowest lying house in its subdivision and therefore, has experienced a number of flooding incidents. The appellant also argued that in today's market, the subject's floor plan is obsolete and has caused a loss in value due to its small size. 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 \$58,104. The subject's improvement assessment is \$34,615 or \$21.46 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. Three of the comparables are located on the same street and block as the subject. The improvements range in size from 1,654 to 1,775 square feet of living area and range in age from 49 to 56 years old. The comparables contain from one and one-half to two and one-half bathrooms, a finished or unfinished basement, a fireplace and a one-car or two-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$21.52 to \$22.14 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reiterated his arguments that the subject property is the lowest lying house in its subdivision and therefore, has experienced a number of flooding incidents and secondly, that the subject's floor plan is obsolete and has caused a loss in value due to its small size.

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 claimed 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 inequity claim, the Board finds the appellant's comparable one and the board of review's comparables two, three and four to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and exterior construction. In addition, they are located on the same street and block as the subject and have improvement assessments ranging from \$16.24 to \$22.14 per square foot of living area. The subject's per square foot improvement assessment of \$21.46 falls within the range established by these properties. The Board finds the remaining comparables less similar to the subject in amenities and/or location. After considering adjustments 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 supported by the most similar properties contained in the record.

Next, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has not met this burden.

As to the market value argument, the Board finds this argument unpersuasive. The Board finds the appellant failed to provide any market data, cost estimates or substantive evidence to show how the subject's market value was negatively impacted by the flooding problem and obsolete floor plan. Consequently, the Board finds a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: December 3, 2010

*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.