FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bradford Browne
DOCKET NO.: 07-25187.001-R-1
PARCEL NO.: 11-18-108-032-0000

The parties of record before the Property Tax Appeal Board are Bradford Browne, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:	$ 21,509
IMPR.:	$106,264
TOTAL:	$127,773

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 11,690 square feet of land, which is improved with two improvements. Improvement #1 is a 110 year old, masonry five unit apartment building containing four baths, and a crawl. Improvement #2 is a 110 year old, masonry single-family dwelling containing 851 square feet of living area, one bath, and a full unfinished basement. The parties dispute the improvement size of Improvement #1. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument with regard to Improvement #1, the appellant, via counsel, submitted assessment information on four properties suggested as comparable to Improvement #1. The suggested comparables are described as two-story or three-story masonry apartment buildings that range in age from 99 to 119 years old, and in size from 4,029 to 7,209 square feet of living area. Additionally, the suggested comparables have from two to six baths, on property has two fireplaces, three properties have a two-car garage, and all of the properties have a full finished basement. These properties have improvement assessments ranging from $7.43 to $12.42 per square foot of living area.

The appellant did not provide any suggested comparables with regard to Improvement #2.

In support of Improvement #1's improvement size, the appellant submitted a survey done by Hylton Donaldson. The survey states that Donaldson is a professional land surveyor licensed by the State of Illinois. The survey is dated March 25, 1991. The dimensions of Improvement #1 are shown to be 6,146 square feet of living area. The appellant also noted that both improvements have been rehabbed since 1991. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $127,773 was disclosed. In support of Improvement #1's assessment, the board of review presented descriptive and assessment information on three properties suggested as comparable to Improvement #1. These properties are described as frame or stucco apartment buildings that range in age from 96 to 119 years old, and in size from 2,508 to 2,591 square feet of living area. The suggested comparables all have two baths, from a two-car to a two and one-half-car gargae, and either a full unfinished basement, or a full basement with a formal recreation room. These suggested comparables have improvement assessments ranging from $21.84 to $22.22 per square foot of living area. The board of review's grid sheet states that Improvement #1 contains 2,544 square feet of living area.

In support of Improvement #2's assessment, the board of review presented descriptive and assessment information on one property. This property is a 119 year old, stucco, single-family dwelling containing 990 square feet of living area. The suggested comparable includes two baths, a full basement with a formal recreation room, and has an improvement assessment of $26.73 per square foot of living area.

The board of review also submitted a permit sheet for the subject, which stated that a permit was issued for "re-siding, re-roofing, and remodeling." The permit did not disclose which improvement it was issued for. The board of review did not provide any evidence to support its assertion that Improvement #1 contains 2,544 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that the board of review was using assessment information from 2008 when the tax year at issue was 2007. The appellant stated that a reduction was granted in 2008, and that the reduction was likely the result of Improvement #1's improvement size being reduced to 2,544 square feet of living area for tax year 2008. Additionally, the appellant asserted that the board of review's evidence would result in an improvement assessment of $97.87 per square foot of living area for Improvement #2.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

Initially, the Board finds that Improvement #1's improvement size is 2,544 square feet of living area. The only evidence submitted to support the appellant's square footage argument was the survey, which was completed 16 years prior to the lien date of January 1, 2007. Moreover, both the appellant and the board of review stated that the subject was remodeled sometime after 1991. Due to the remoteness in time and the remodeling of the subject, it is not out of the question that Improvement #1's dimensions have changed since the survey was completed. Therefore, the Board gave the survey no weight in determining Improvement #1's improvement size. Neither party provided any persuasive evidence as to Improvement #1's improvement size in 2007. However, both parties did agree that Improvement #1's improvement size was 2,544 square feet of living area in 2008 (the board of review in its Notes on Appeal, and the appellant in rebuttal). For this appeal, and with this evidence, the Board finds that such a measurement will suffice.

With regard to Improvement #1, the Board finds that none of the comparables submitted by the parties were similar to the subject. The appellant's comparables varied greatly in improvement size, while the board of review's comparables varied in exterior construction. Thus, the Board finds that the appellant has failed to prove, by clear and convincing evidence, that Improvement #1's improvement assessment is inequitable, and a reduction is not warranted.

With regard to Improvement #2, the appellant failed to submit any evidence to support a reduction. Therefore, the Board finds that 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: November 30, 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.