FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Braun
DOCKET NO.: 07-26185.001-R-1
PARCEL NO.: 10-24-407-004-0000

The parties of record before the Property Tax Appeal Board are David Braun, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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:	$13,528
IMPR.:	$74,872
TOTAL:	$88,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Building #1 is a 2-story dwelling of stucco construction containing 2,702 square feet of living area. The dwelling is 117 years old. Features of the home include a full, unfinished basement and a 1-car garage. Building #2, described by the appellant as a coach house, is a 1-story frame dwelling containing 882 square feet of living area. It is 85 years old and features a partial, unfinished basement and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. Despite the 2-building nature of this property and the brief reference to a coach house, the appellant only provided descriptive information as to building #1. In this regard, the appellant submitted information on four comparable properties described as 1 or 1½-story frame or stucco dwellings that range in age from 100 to 129 years old. The comparable dwellings range in size from 2,280 to 2,904 square feet of living area. One comparable has central air conditioning and one features a fireplace. All have 2, 2½ or 3½-car garages. The appellant did not include any data concerning basements for the comparables. The comparables have improvement assessments ranging from $16.56 to $20.53 per square foot of living area.

The subject's improvement assessment is $20.26[1] per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of 2-story stucco, masonry, or frame and masonry dwellings that range in age from 66 to 129 years old. The dwellings range in size from 2,613 to 3,242 square feet of living area. All comparables feature full or partial basements, two of which are finished. One comparable has central air conditioning and two have fireplaces. One has a 2-car garage. These properties have improvement assessments ranging from $19.25 to $20.35 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 Board further finds a reduction in the subject's assessment is not warranted.

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 not met this burden.

Of the seven comparables submitted by both parties, four differed from the subject in style (stories). Therefore, these comparables received less weight in the Board's analysis. The Board finds comparable #3 submitted by the board of review was most similar to subject building #1 in style, age and exterior construction. This comparable had an improvement assessment of $20.35 per square foot of living area. The subject's improvement assessment of $20.26 per square foot of living area is below this comparable. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment of building #1 is equitable and a reduction in the subject's assessment of building #1 is not warranted. The appellant did not contest the assessment of building #2 and therefore the Board finds no change in building #2's assessment is warranted.

[1] There are two dwellings on this parcel. The appellant used the improvement assessment for both dwellings ($74,872), but only used the living area of building #1 (2,702) resulting in an incorrect improvement assessment of $27.71 per square foot of living area. The correct improvement assessments are $20.26 and $22.82 per square foot of living area for building #1 and building #2 respectively.

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: December 23, 2010

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.