



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

APPELLANT: Frank Bramson  
DOCKET NO.: 07-26414.001-R-1  
PARCEL NO.: 05-18-212-046-0000

The parties of record before the Property Tax Appeal Board are Frank Bramson, the appellant, by attorney James E. Doherty, of Thomas M. Tully & 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:** \$ 24,028  
**IMPR.:** \$ 101,654  
**TOTAL:** \$ 125,682

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 13-year old, two-story, frame, single-family dwelling. It contains 3,255 square feet of living area and is situated on a 10,012 square foot site. Features include three full and one half-baths, four bedrooms, a full, unfinished basement, one fireplace, and an attached two-car garage.

The appellant, via counsel, appeared before the Property Tax Appeal Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables. The properties are improved with a two-story, frame or masonry, single-family dwelling. Comparables #1 through #4 are located in Glencoe, while comparable #5 is located in Winnetka. They range: in age from 13 to 45 years; in size from 3,215 to 3,701 square feet of living area; and in improvement assessment from \$23.73 to \$28.60 per square foot of living area, after correcting the appellant's calculations. The evidence reflects that comparable #4 received

a home improvement exemption with no further explanation from the appellant. The subject's improvement assessment is \$31.23 per square foot of living area. Amenities for the suggested comparable properties include two full and one half to three full and one half-baths, a full, unfinished basement, central air conditioning for four properties, one or two fireplaces, and a two or two and one-half car garage.

Seven months after the original petition was filed, on February 18, 2009, the Board received a second Residential Appeal form amending the appellant's requested assessed value claim. The appellant indicated this was due to the sale of the subject in January 2009 for \$820,000, and enclosed a settlement statement in support of this sale. The appellant had not previously requested any additional time to submit evidence, failed to indicate that the appeal basis was also based on a market value argument, and failed to complete Section IV of the petition detailing the circumstances surrounding the sale. Based upon this analysis, 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 improvement assessment of \$109,878 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a two-story, frame, single-family dwelling. They range: in age from 10 to 15 years; in size from 2,982 to 3,593 square feet of living area; and in improvement assessment from \$33.69 to \$34.84 per square foot of living area. Amenities for the properties include two and one half to three and one half-baths, four or five bedrooms, a full, finished or unfinished basement, central air conditioning, one fireplace, and a two-car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted the identical Settlement Statement indicating that the subject sold on January 8, 2009 for \$820,000.

At hearing, both parties re-affirmed the evidence previously submitted.

After hearing the testimony 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.

The parties submitted a total of nine suggested comparable properties for the Board's consideration. The Board finds that comparables #2 and #3 submitted by the appellant and comparables #1 through #4 submitted by the board of review are most similar to the subject in design, size, age, location, and/or amenities. They are all two-story, frame or masonry, single-family dwellings that contain between 2,982 and 3,593 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$28.06 to \$34.84 per square foot of living area. The subject's improvement assessment at \$31.23 per square foot is within the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Additionally, the Settlement Statement was given no weight by the Board as all information required to fully complete the petition must be furnished by the contesting party at the time the petition is filed. Written evidence is accepted after receipt of a completed petition only when a letter requesting an extension of time is received by the Board and is granted. (86 Ill. Adm. Code 1910.30 (k)). As no such request was made by the appellant, the Board did not consider the Settlement Statement.

Furthermore, the appellant failed to indicate market value as a basis for appeal on its second petition. Section IV of the petition was not completed, therefore, no details surrounding the arm's-length nature of this sale were disclosed.

Finally, the Board failed to consider the same Settlement Statement as submitted on rebuttal. Pursuant to Section 1910.66 (c), "rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." As the appellant's original argument was based solely on equity, the appellant is precluded from submitting market value evidence on rebuttal.

The Board also notes that the closing of the subject property occurred on January 8, 2009, which is two years after the valuation date of January 1, 2007. Accordingly, the Board finds this sale too distant in time to accurately reflect the subject's market value as of the January 1, 2007 valuation date. While evidence of a future sale should not necessarily be excluded, it should never be considered as conclusive evidence of value at a previous point in time. Rosewell v. 2626 Lakeview Limited Limited Partnership, 120 Ill.App.3d 369, 75 Ill.Dec. 953, 458 N.E. 2d 121 (1983).

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued as of January 1, 2007. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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 Morris*

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: January 31, 2013

*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.