



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

APPELLANT: Allen Brown
DOCKET NO.: 07-27073.001-R-1
PARCEL NO.: 15-09-207-017-0000

The parties of record before the Property Tax Appeal Board are Allen Brown, the appellant(s), by attorney Rusty A. Payton, of Law Offices of Rusty A. Payton, P.C. of 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: \$3,360
IMPR.: \$24,030
TOTAL: \$27,390**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings. One is a two-story multi-family dwelling of masonry construction containing 1976 square feet of living area. The dwelling is 80 years old. Features include a full, unfinished basement. The other is an 80-year-old, one-story, single-family stucco dwelling with 720 square feet of living area and a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story or two-story frame or masonry dwellings that range in age from 43 to 99 years old. The comparable dwellings range in size from 2352 to 2420 square feet of living area. Two have full, finished basements. The comparables have improvement assessments ranging from \$5.33 to \$6.29 per square foot of living area. The appellant contends the subject's improvement assessment is \$24,030 or \$12.16 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 for the multi-family dwelling consisting of two-story, multi-family frame dwellings that range in age from 85 to 110 years old. The dwellings range in size from 2112 to 2160 square feet of living area. Features include full, unfinished basements and two-car garages. These properties have improvement assessments ranging from \$6.33 to \$7.26 per square foot of living area. The board of review indicated the improvement assessment on the two-story multi-family dwelling is \$15,857, or \$8.02 per square foot. The board of review also presented descriptions and assessment information on three comparable properties for the one-story stucco dwelling and indicated the subject's stucco dwellings improvement assessment is \$9,281, or \$12.89 per square foot. 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.

Based on the property characteristics printout sheets for the subject filed with the board of review's evidence, the Board finds the subject property includes two dwellings, a multi-family masonry dwelling and a single family stucco dwelling. The appellant only provided evidence with respect to the masonry dwelling and included the total assessments for both dwellings in its analysis of the masonry dwelling. The Board finds the appellant only challenged the assessment of the masonry dwelling and will confine its analysis to a determination of whether the

appellant has provided clear and convincing evidence of unequal treatment with respect to the assessment of that building.

The board of review divided the improvement assessment between the two properties, assigning an assessment of \$15,857 for the improvements of the masonry dwelling and \$9,281 for the improvements of the stucco dwelling. Unfortunately, those two figures total \$25,138, which according to the property characteristics print out sheets is the proposed improvement assessment for the subject for the 2008 tax year rather than the 2007 tax year at issue. The total improvement assessment for the 2007 tax year is \$24,030.

The Board finds the three comparables submitted by the board of review with respect to the masonry building should be given reduced weight in the analysis because they were of a different exterior construction than the subject. The Board also finds the comparables provided by the appellant should be given reduced weight because comparable #1 is of a different exterior construction than the subject, comparable #2 is a one-story dwelling, and the other two comparables are much newer and larger than the subject. Neither party provided comparables truly similar to the subject masonry dwelling. Also, neither party provided evidence as to the 2007 improvement assessment that actually applied to the masonry dwelling. The Board finds the appellant did not provide clear and convincing evidence that the subject masonry dwelling was inequitably assessed.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

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, 2009

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.