



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

APPELLANT: Miles Brundage  
DOCKET NO.: 08-20294.001-R-1  
PARCEL NO.: 15-11-208-056-0000

The parties of record before the Property Tax Appeal Board are Miles Brundage, 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: \$20,599  
IMPR: \$92,718  
TOTAL: \$113,317**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame and masonry construction containing 3,636 square feet of living area. The dwelling is 83 years old. Features of the home include a partial unfinished basement<sup>1</sup>, central air conditioning, a fireplace and a 2½-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as 2 or 3-story frame or stucco dwellings that range in size from 3,725 to 4,735 square feet of living area. The appellant did not include any data concerning ages, basements, central air conditioning, fireplaces or garages for the comparables. The comparables have improvement assessments ranging from \$22.66 to \$25.30 per square foot of living area. The subject's improvement assessment is \$25.50 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 four comparable properties consisting of 2-story

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<sup>1</sup> The appellant provided the dimensions of the basement, indicating it is a partial unfinished basement.

masonry dwellings that range in age from 70 to 89 years old. The dwellings range in size from 3,140 to 3,602 square feet of living area. All comparables feature full or partial basements, two of which are finished. All have central air conditioning, one or two fireplaces and 2 or 2½-car garages. These properties have improvement assessments ranging from \$26.50 to \$27.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant states his house is masonry and frame construction, not masonry as claimed by the board of review, and points out the close proximity of the appellant's comparables to the subject. The appellant also states the subject shares a garage and drive with the neighbor. The appellant submitted four additional comparables.

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.

Initially, the Board finds it cannot consider the four new comparables submitted as evidence by the appellant in rebuttal. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

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 guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

All five comparables submitted by the appellant lacked information necessary to determine similarity to the subject - ages, basements, central air conditioning, fireplaces and garages. The board of review submitted evidence showing similar properties to the subject with the subject having a lower per-square-foot improvement assessment than these similar dwellings. Therefore the Board finds the appellant has failed to prove the disparity of assessment valuations by clear and convincing evidence and no reduction in assessment is warranted on this record.

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 M. Louie*

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: May 20, 2011

*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.