



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

APPELLANT: Nancy Brown
DOCKET NO.: 08-21335.001-R-1
PARCEL NO.: 14-18-120-019-0000

The parties of record before the Property Tax Appeal Board are Nancy Brown, 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 a reduction 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: \$16,969
IMPR.: \$64,503
TOTAL: \$81,472

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story dwelling of frame construction containing 1,584 square feet of living area. The dwelling is 111 years old. Features include a full unfinished basement, central air conditioning and two fireplaces. Building #2 is a 1.5-story dwelling of frame construction that is 111 years old. The dwelling has 780 square feet of living area and is constructed over a concrete slab foundation. Features include partial attic living area and a two-car garage. The subject property is located in Lake View Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on seven comparable properties described as two-story frame dwellings that ranged in age from 106 to 128 years old. The comparable buildings ranged in size from 1,470 to 1,962 square feet of living area. Six of the comparables had full basements

and one had a partial basement. Two comparables had recreation rooms in the basement. Three comparables had central air conditioning and two had fireplaces. Six comparables had two-car garages. These properties had improvement assessments that ranged from \$32,913 to \$45,086 or from \$22.15 to \$22.98 per square foot of living area. The appellant's analysis indicated the subject had an improvement assessment of \$73,030 or \$46.10 per square foot of living area. However, the appellant's assessment analysis used the subject parcel's combined 2008 improvement assessment for both buildings, but only used the size and characteristics of the larger dwelling in support of the inequity claim. In the attorney's brief the assessment of building number 1 containing 1,584 square feet of living area was separated out indicating a 2008 improvement assessment of \$50,107. Utilizing the buildings square footage of 1,584 the assessment reflects \$31.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to a combined total of \$58,404 for both buildings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment \$103,099 was disclosed. The board of review presented descriptions and assessment information on three suggested comparables for building #1 and five suggested comparables for building #2. For the 1,584 square foot building #1 the evidence submitted by the board of review consisted of two-story frame dwellings that ranged in age from 106 to 116 years old. The dwellings ranged in size from 1,648 to 1,702 square feet of living area. Features include full unfinished basements. Two of the comparables had two-car garages and one comparable had central air conditioning. These properties had improvement assessments ranging from \$36,150 to \$46,732 or from \$21.23 to \$28.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

For building #2 the board of review submitted descriptions and assessment data on five comparables described as either 1 or 1.5-story residences. The dwellings ranged in age from 106 to 119 years old and ranged in size from 918 to 982 square feet of living area. All of the comparables had full basements, with one having recreation room finish. One comparable had central air conditioning and three comparables had 2 or 2.5-car garages. These properties had improvement assessments ranging from \$27,540 to \$36,921 or from \$29.53 to \$38.14 per square foot of living area. The subject's assessment is \$22,923 or \$29.39 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 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 met this burden.

The appellant argued the subject property's improvements were inequitably assessed. The Property Tax Appeal Board accords the appellant's assessment request of \$58,404 for both buildings little weight. The Board finds the comparative analysis submitted by the appellant wherein only one of the subject's dwellings characteristics was analyzed using both dwellings assessments was improper and resulted in a flawed analysis and an incorrect assessment conclusion.

For building #1 the parties submitted a total of ten comparable properties for the Board's consideration. The comparables ranged in age from 106 to 128 years old and ranged in size from 1,470 to 1,920 square feet of living area. The ten comparables had improvement assessments ranging from \$21.23 to \$28.05 per square foot of living area. The Board finds the subject dwelling's improvement assessment of \$31.63 per square foot of living area is above the range established by the most similar comparables in the record. Thus, the Property Tax Appeal Board finds the appellant has demonstrated that the assessment for the subject's building #1 is inequitable and that a reduction in that portion of the subject's assessment is warranted.

For building #2 that contains 780 square feet of living area, the Board finds that its assessment of \$29.39 per square foot of living area falls below the range established by the comparables submitted by the board of review. The Board further finds that the assessment is supported by the evidence contained in the record and that no reduction for that portion of the improvement assessment is justified.

Therefore, The Property Tax Appeal Board finds that the appellant has demonstrated with clear and convincing evidence that the subject's overall improvement assessment is inequitable and a reduction in the subject's assessment is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 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.