



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

**AMENDED DECISION**

APPELLANT: Osbert Bruno  
DOCKET NO.: 08-30019.001-R-1  
PARCEL NO.: 16-06-228-008-0000

The parties of record before the Property Tax Appeal Board are Osbert Bruno, the appellant(s); 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:** \$14,240  
**IMPR.:** \$50,748  
**TOTAL:** \$64,988

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 8,900 square foot parcel of land improved with an 84-year old, single-family dwelling containing two baths, a fireplace, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant also argued that the county has incorrectly described the subject property. The appellant asserts that the subject is a one and one-half story, masonry dwelling containing 2,690 square feet of living area. In support of this, the appellant submitted a copy of the subject's plat of survey which describes the subject as a one and one-half story, masonry residence. In addition, the appellant submitted a copy of the certificate of error application from the assessor's office which indicates the reason for the request was due to classification and square footage errors.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within four blocks of the subject. The properties are described as class 2-04, masonry, single-family dwellings with two or three baths. Information on amenities was not provided. The properties range: in age from 75 to 78 years; in size from 2,339 to 2,668 square feet of living area; and in improvement assessments from \$19.68 to \$22.42 per square foot of living area. The lots range in size from 4,712 to 6,800 square feet and have land assessments of \$1.60 per square foot. Based on this evidence, 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 total assessment of \$64,988 was disclosed. Of this amount, \$50,748 or \$17.03 per square foot when using 2,980 square feet of living area is allocated to the improvement and \$14,240 or \$1.60 per square foot is allocated to the land. To support the assessment, the board of review submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one and one-half story, masonry, single-family dwellings with between two and three baths, one or two fireplaces, a full basement with three finished, and, for two properties, air conditioning. The properties range: in age from 79 to 85 years; in size from 2,775 to 3,048 square feet of living area; and in improvement assessments from \$18.69 to \$20.07 per square foot of living area. The lots range in size from 7,800 to 9,000 square feet and have land assessments of \$1.60 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant testified that the property was erroneously classified as a 2-06, two-story residence when in fact the subject is a one and one-half story. Mr. Bruno testified this classification error was corrected, but the square footage was then increased by the county to 2,980 square feet from 2,690. He testified the attic was converted into living space and that there are dormers on each side with no straight walls on this floor.

The appellant asserted the county took the square footage of the first floor and divided that in half to arrive at the square footage for the second floor. The appellant also asserts that there is a flat portion of the roof in the back half of the residence of approximately 568 square feet that contains no living space. The appellant submitted Appellant's Hearing Exhibit #1, a colored copy of the flat portion of the roof.

In response to questions on the subject's size, Mr. Bruno testified that the board of review has reduced the subject's size in a subsequent year back to 2,690 square feet of living area. This was the size of the subject prior to the 2006 correction of the subject's classification. However, the appellant argued this

size was erroneous because the county did not take into consideration the flat roof portion of the roof. He testified that an employee from the county came out and measured the house in 2008. Mr. Bruno testified he also measured the home; he walked around the home to measure the outside foot print of the house for a first floor measurement. Mr. Bruno testified he then took 50% of this amount for the second floor then deducted 568 square feet to account for the flat roof portion. He testified he measured the flat roof by going out of the roof and measuring from corner to corner. Mr. Bruno argued, based on these measurements, the subject contains 2,468 square feet of living area.

In response to questions from the board of review, the appellant showed the board of review a copy of the county assessor's field report which showed the subject contained 2,845 square feet of living area and describes the subject is a 1.7 story residence.

In regards to the appellant's comparables, Mr. Bruno testified that all the comparables are located within the subject's subdivision area. He testified that comparables #2 and #3 have air conditioning, but that he does not know if any of the properties contain a fireplace.

The board of review's representative, Michael Terebo, rested on the evidence previously submitted. In response to questions regarding the subject's size, Mr. Terebo could not explain why the subject was listed as containing 2,980 square feet of living area on one county document and 2,845 square feet of living area on another county document. He testified he did not have any documents showing the subject's current square footage and only had the one document showing 2,980 square feet of living area.

Mr. Bruno acknowledged that the board of review's comparables are located within the subject's subdivision area.

After reviewing 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 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.

As to the subject's square footage, the PTAB finds the subject's square footage as listed by the county is incorrect. The testimony shows that the county has two differing square footages for the subject and the board's witness did could not provide any information as to which documentation was correct. In addition,

the PTAB finds that the appellant's testimony shows that a portion of the second floor is a flat roof; moreover, the portion that is living space contains dormers. Therefore, the PTAB finds the subject contains 2,690 square feet of living area. The size accounts for both the flat roof and the dormers without counting the flat roof twice in the measurements. This square footage reflects an assessment for the improvement of \$18.86 per square foot of living area.

The parties submitted a total of eight properties suggested as comparable to the subject. As to the land, the PTAB finds all the properties similar to the subject and all the properties, including the subject, assessed the same at \$1.60 per square foot. Therefore, the PTAB finds a reduction in the land not warranted.

As to the improvement, the PTAB finds the appellant's comparables #1, #2, and #3 most similar to the subject in size, design, construction, location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry, class 2-04, single-family dwellings located within five blocks of the subject. The properties range: in age from 75 to 78 years; in size from 2,404 to 2,668 square feet of living area; and in improvement assessments from \$19.68 to \$20.53 per square foot of living area. In comparison, the subject's improvement assessment of \$18.86 per square foot of living area is below the range of these comparables. The remaining comparables were given less weight due to disparities in size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Acting 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, 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.