



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

APPELLANT: Margaret Brandlein  
DOCKET NO.: 09-25810.001-R-1  
PARCEL NO.: 13-09-102-034-0000

The parties of record before the Property Tax Appeal Board are Margaret Brandlein, the appellant; 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:** \$ 4,687  
**IMPR.:** \$ 14,893  
**TOTAL:** \$ 19,580

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,125 square foot parcel of land improved with a 46-year old, one-story, masonry, single-family, attached dwelling containing 1,000 square feet of living area and one bath. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted descriptions and sales information on a total of three properties suggested as comparable to the subject. The properties are described as one-story, masonry, single-family, dwellings with one bath. The properties are 48 to 56 years old and contain from 884 to 1,070 square feet of living area. These properties sold between November 2008 to April 2009 for prices ranging from \$190,000 to \$220,000 or from \$186.92 to \$214.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In written rebuttal, the appellant submitted an appraisal. This evidence was given no weight by the Board pursuant to Section 1910.66 (c), of the PTAB's official rules which 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 the guise of rebuttal evidence. (86 Ill. Adm. Code 1910.66(c)).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$25,237 with an improvement assessment of \$20,550 or \$20.55 per square foot of living area was disclosed. This assessment reflects a market value of \$283,562 or \$283.56 per square foot of living area using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.90% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located on the subject's block or within one-quarter of a mile of the subject. The properties are described as one-story, masonry, single-family, attached dwellings with between one or one and one half-baths, and a full basement. The properties are between 43 and 50 years old and contain between 1,000 and 1,040 square feet of living area, and range in improvement assessment from \$22.35 to \$23.52 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 testimony, 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction based on market value is warranted.

The appellant presented sales information on a total of three suggested comparables. In reviewing the evidence, the Board finds these comparables are similar to the subject as they are located within one quarter-mile of the property and are similar in age, design, and amenities; the Board finds they are also similar in size. These comparable units sold from November 2008 to April 2009 for prices ranging from \$190,000 to \$220,000 or

from \$186.92 to \$214.93 per square foot of living area. In contrast, the subject's market value as accorded by the assessor is \$283,562 or \$283.56 per square foot of living area which is above this sales range.

Therefore, the Board finds that the subject property had a market value of \$220,000 for the 2009 assessment year. Since the market value of the subject has been established, the 2009 Department of Revenue median level of assessments for Cook County Class 2 property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$19,580 while the subject's current total assessed value is above this amount at \$25,237. Therefore, the Board finds that a reduction 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

*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: June 22, 2012

*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.