



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

APPELLANT: James Brittingham
DOCKET NO.: 09-29475.001-R-1
PARCEL NO.: 05-20-312-012-0000

The parties of record before the Property Tax Appeal Board are James Brittingham, the appellant(s); 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: \$25,256
IMPR: \$250,113
TOTAL: \$275,369

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,428 square foot parcel of land improved with an approximately six-year old, two-story, masonry, single-family dwelling containing 5,885 square feet of living area, six and three-half baths, air conditioning, three fireplaces, a full finished basement, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted a brief arguing that the subject property is over assessed as compared to similar properties. The appellant's brief explained extensively the distinctions between the differing sections of the subject's neighborhood code 80. The appellant submitted descriptions and assessment information on a total of 10 properties suggested as comparable and located within 1,400 feet of the subject. The properties are described as two-story, masonry, single-family dwellings containing between three and one-half and seven and one-half baths, air conditioning, two to six fireplaces, and partial or full basements with five finished. The properties range: in age from 3 to 17 years; in size from

5,402 to 6,688 square feet of living area; and in improvement assessments from \$38.17 to \$43.56 per square foot of living area.

The appellant asserts that the 10 comparables are located in close proximity to the subject and therefore, are more similar than properties located in the different areas of the neighborhood code.

The appellant included several exhibits to support his argument. *Exhibit #1* is the petition which includes a grid of the 10 comparables. *Exhibit #2* includes color photographs of the subject along with the assessor's website printout. *Exhibit #3* includes a spreadsheet listing the comparables' address, property identification number, neighborhood code and classification, construction type, land square footage, building assessment, land assessment, total assessment, land assessment per square foot, and building assessment per square foot along with color photographs of the properties. *Exhibit #4* includes this same spreadsheet along with printouts from the assessor's website. *Exhibit #5* includes a brief discussing the process to select the comparables along with maps, photographs of the Indian Hill Country Club, private roads and assessor website printouts describing the various sections within neighborhood code 80. *Exhibit #6* includes a brief summarizing the appellant's argument in regards to the differing section of neighborhood code 80 along with six comparable market value sales to evidence that assessments do not reflect actual market values for both land and improvements. 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 improvement assessment of \$296,133 or \$50.32 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood with one within a quarter of a mile of the subject. The properties are described as two-story, masonry or stucco, single-family dwellings containing between three and one-half and seven and one-half baths, two or three fireplaces, air conditioning for two properties, and, for three properties, a full basement with two finished. The properties range: in age from 2 to 94 years; in size from 2,807 to 5,895 square feet of living area; and in improvement assessments from \$0.00 to \$42.69 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 submitted a copy of the evidence previously submitted by the appellant and a rebuttal brief. This brief reiterates the appellant's arguments and addresses the board of review's comparables. The appellant argues the board of review's comparables either support a reduction in the subject's improvement assessment or are too dissimilar to the subject to be comparable.

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 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 PTAB finds the appellant has met this burden.

The parties presented a total of 14 properties suggested as comparable. The PTAB finds the appellant's comparables #3, #5, and #10 and the board of review's comparable #1 most similar to the subject in size, design, location and construction. The properties range: in age from 11 to 17 years; in size from 5,895 to 6,074 square feet of living area; and in improvement assessments from \$38.17 to \$42.69 per square foot of living area. In comparison, the subject's improvement assessment of \$50.32 per square foot of living area is above the range of these comparables. Therefore, 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 not supported and a reduction in the improvement 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

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: September 21, 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.