



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

APPELLANT: Brian Brookover
DOCKET NO.: 09-29947.001-R-1
PARCEL NO.: 14-33-123-010-0000

The parties of record before the Property Tax Appeal Board are Brian Brookover, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$ 25,687
IMPR.: \$ 98,738
TOTAL: \$ 124,425**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,936 square feet of living area. The dwelling is 121 years old. Features of the home include a partial finished basement, central air conditioning, and a fireplace. The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame or masonry dwellings that have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same street two blocks from the subject. The comparable dwellings are either 121 or 126 years old, and they range in size from 2,896 to 3,248 square feet of living area. Two comparables have full finished basements, and two have unfinished basements, either full or partial. Two comparables have central air conditioning and detached garages, and one of these comparables also has three fireplaces. The comparables have improvement assessments ranging from \$90,185 to \$107,501 or from \$31.14 to \$33.63 per square foot of living area. The subject's improvement assessment is \$109,715 or \$37.37 per square

foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$96,536 or \$32.88 per square foot of living area.

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 two-story masonry dwellings that have the same assigned neighborhood and classification codes as the subject. One of the comparables is located one-quarter mile from the subject. The dwellings are either 121 or 126 years old, and they range in size from 2,489 to 3,354 square feet of living area. Each comparable has a full unfinished basement; three have central air conditioning; two have one or two fireplaces; and three have a two-car garage. These properties have improvement assessments ranging from \$94,831 to \$113,412 or from \$33.81 to \$42.22 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.

Both parties presented assessment data on a total of eight equity comparables. The board of review's comparables #1 through #3 were from 12% to 15% smaller in size than the subject, and comparable #4 was 14% larger. In addition, the board of review's comparables had full unfinished basements, compared to the subject's partial finished basement, and comparable #3 did not have central air conditioning. As a result, the board of review's comparables received reduced weight in the Board's analysis. The appellant's comparable #2 was larger in size than the subject, and comparable #1 had frame exterior construction compared to the subject's masonry exterior. In addition, these two comparables had unfinished basements, and neither had central air conditioning. As a result, these comparables also received reduced weight. The Board finds the appellant's comparables #3 and #4 were very similar to the subject in size and exterior construction, and both had full finished basements and central air conditioning. In addition, comparable #4 was located near the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$98,502 and \$99,007, and both had improvement assessments of \$33.63 per

square foot of living area. The subject's improvement assessment of \$109,715 or \$37.37 per square foot of living area falls above their assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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

[Signature]

Member

[Signature]

Member

[Signature]

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: April 20, 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.