



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

APPELLANT: David & Diana Brumirski  
DOCKET NO.: 11-27719.001-R-1 through 11-27719.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David & Diana Brumirski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-27719.001-R-1	24-19-301-021-0000	2,251	10,332	\$12,583
11-27719.002-R-1	24-19-301-022-0000	2,400	3,444	\$5,844

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame and masonry construction. The dwelling was constructed in 1955. Features of the home include a central air conditioning and a one-car garage. The property has an 11,520 square foot site and

is located in Worth Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and equity as the basis of the appeal. In support of the overvaluation argument the appellant submitted an affidavit, a copy of a certificate or error application, and an appraisal dated March 2, 1993 that indicates the subject contains 1,728 square feet of living area. In support of the equity argument, the appellant submitted descriptions, photos, and assessment information regarding four comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,427. The subject's assessment reflects a market value of \$194,173 when applying the 2011 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue. The board of review's evidence indicates the subject contains 1,973 square feet of living area. Based on this square footage, the subject's assessment reflects a market value of \$98.42 per square foot of living area, including land. The subject's improvement assessment of \$13,776 reflects an improvement assessment of \$6.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not submit sufficient evidence regarding the living area of the subject property. The Board notes that the appellant's appraisal has a valuation date of

1993, which the Board deems too distant in time to be useful in determining the size of the subject as of January 1, 2011.

The Board notes that based on the board of review's record regarding the subject's living square footage, the subject's assessment reflects a market value of \$98.42 per square foot of living area, including land. The Board finds the best comparables in the record are the comparables submitted by the board of review. These comparables range from \$100.98 to \$146.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$98.42 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$7.13 to \$9.87 per square foot of living area. The subject's assessment of \$6.98 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified.

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.

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Chairman



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Member



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Member

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Member



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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: May 22, 2015



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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.