



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

APPELLANT: Lander Brown
DOCKET NO.: 10-22131.001-R-1
PARCEL NO.: 11-19-223-017-0000

The parties of record before the Property Tax Appeal Board are Lander Brown, 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 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: \$12,611
IMPR.: \$93,127
TOTAL: \$105,738**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story, single-family dwelling of frame and masonry construction. Dwelling #1 is approximately 114 years old and contains 3,856 square feet of living area. Features include a full unfinished basement. Dwelling #2 is a two-story, single-family dwelling of frame construction. Dwelling #2 is approximately 110 years old and contains 1,081 square feet of living area. Features include a concrete slab foundation and a three-car garage. The subject property has an 8,850 square foot site and is located in Evanston, Evanston Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties for dwelling #1. The comparables are described as two-story, single-family dwellings of frame or stucco construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 97 to 156 years old and contain

from 3,735 to 4,044 square feet of living area. Each comparable has a full unfinished basement, one or two fireplaces, and a garage. One of the comparables has central air conditioning. The comparables have improvement assessments ranging from \$76,605 to \$88,318 or from \$20.51 to \$21.84 per square foot of living area. According to the appellant, dwelling #1's improvement assessment is \$93,127 or \$24.15 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$81,824.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$105,738 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #1 described as two-story, single-family buildings of frame, masonry, or stucco construction. The comparable properties all have the same neighborhood code as the subject. The comparable buildings range in age from 83 to 122 years and contain from 3,842 to 4,685 square feet of living area. Each comparable has a full unfinished basement and two or three fireplaces. Three comparables have garages. These properties have improvement assessments ranging from \$82,565 to \$101,819 or from \$21.49 to \$23.01 per square foot of living area.

The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #2 described as two-story, single-family buildings of frame or masonry construction. The comparable properties all have the same neighborhood code as the subject. The comparable buildings range in age from 108 to 122 years and contain from 1,564 to 2,054 square feet of living area. Each comparable has an unfinished basement, either full or partial. One comparable has a garage and a fireplace. These properties have improvement assessments ranging from \$36,506 to \$50,631 or from \$21.27 to \$25.85 per square foot of living area.

Based on the property characteristic sheets provided by the board of review, dwelling #1 has an improvement assessment of \$81,285 or \$21.08 per square foot of living area, and dwelling #2 has an improvement assessment of \$11,842 or \$10.95 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 not 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 not met this burden

In this appeal, the subject property consists of two improvements situated on one parcel. Based on the assessment information provided by the board of review, dwelling #1 has 3,856 square feet of living area and an improvement assessment of \$81,285 or \$21.08 per square foot of living area, and dwelling #2 has 1,081 square feet of living area and an improvement assessment of \$11,842 or \$10.95 per square foot of living area. The Board finds that the appellant has combined the assessments for both improvements and presented the total as if it pertains to just one of the improvements. According to the appellant, dwelling #1 has an improvement assessment of \$81,285 or \$21.08 per square foot of living area. The appellant did not present any information regarding dwelling #2. The Board finds that the board of review has presented the best evidence regarding the subject's assessment information for the 2010 tax year. The property characteristic sheets provided by the board of review reveal that dwelling #1 has an improvement assessment of \$81,285 or \$21.08 square foot of living area and dwelling #2 has an improvement assessment of \$11,842 or \$10.95 per square foot of living area.

In this appeal, the appellant presented a flawed analysis by omitting from consideration the second improvement on the subject property. As a result of this error, the Board gives the appellant's analysis no weight. The record disclosed the appellant's comparables had improvement assessments that ranged from \$76,605 to \$88,318 or from \$20.51 to \$21.84 per square foot of living area. Dwelling's #1's improvement assessment of \$81,285 or \$21.08 per square foot of living area falls within the range established by the appellant's comparables, demonstrating the subject dwelling is not inequitably assessed.

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The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2.

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.

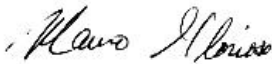


Chairman



Member

Member



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 18, 2014



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.