



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

APPELLANT: Michael Brim
DOCKET NO.: 13-26379.001-R-1
PARCEL NO.: 02-17-309-011-0000

The parties of record before the Property Tax Appeal Board are Michael Brim, the appellant(s), by attorney Martha Jane Lavelle, of Finkel Martwick & Colson, PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$14,842
IMPR.: \$56,320
TOTAL: \$71,162

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 2013 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 10-year old, two-story, single-family dwelling of frame and masonry construction. Features of the home include a full basement, central air conditioning, two fireplaces and a three-car garage. The property has an 84,814 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessor overstated the square footage of living area of the subject property as having 4,462 square feet as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$695,000 as of January 1, 2010, while developing both the cost and sales comparison approaches to value. After an inspection, the appraisal stated that the subject's improvement contained 4,007 square feet of living area as well as indicating that it is owner-occupied. In support thereof, the appraisal

contained interior and exterior photographs as well as a building schematic. The appellant also included the assessor's property record card, arguing it differed from the appraiser's schematic. Further, the appellant's requested a total assessment of \$71,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,557. The subject's assessment reflects a market value of \$775,570 when applying the 10% level of assessment for class 2, residential property under the Cook County Real Property Assessment Classification Ordinance. As to the subject, the board of review's grid indicated that the subject's building contained 4,007 square feet of living area, while also submitting four sale/equity comparables. The subject's square footage of living area was altered on the grid sheet, however, and the calculations indicate the board of review actually used a living area square footage of 4,462 on the equity portion of the grid.

Conclusion of Law

The appellant contends the assessor has overstated the subject's square footage of living area as having 4,462 square feet. The Board finds the appellant did submit sufficient evidence, in the form of an appraisal with a schematic drawing, to establish that the subject contains 4,007 square feet of living area. The board of review's grid sheet confirms this assertion as well.

Accordingly, the Board finds that the subject's correct square footage of living area is 4,007 square feet. Furthermore, the Board finds 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: March 24, 2017



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.