



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

APPELLANT: John and Myriam Bransfield
DOCKET NO.: 15-35935.001-R-1
PARCEL NO.: 14-33-124-025-0000

The parties of record before the Property Tax Appeal Board are John and Myriam Bransfield, the appellants, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$27,900
IMPR.: \$104,769
TOTAL: \$132,669

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 3-story dwelling of masonry construction. The dwelling is approximately 127 years old and has 3,581 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,100-square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellants submitted information on three equity comparables with the same assigned classification code as the subject. Two of the comparables have the same assigned neighborhood code as the subject. Two of the comparables are improved with 3-story masonry dwellings, and

one of the comparables is improved with a 2-story masonry dwelling. Each dwelling is 127 years old. The appellants' grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from 3,528 to 3,974 square feet of living area, and their improvement assessments range from \$81,462 to \$93,300 or from \$20.95 to \$25.82 per square foot of living area. Based on their equity evidence, the appellants requested a reduction in the subject's improvement assessment to \$83,867 or \$23.42 per square foot of living area.

In support of the overvaluation argument, the appellants submitted four comparable sales with the same assigned classification code as the subject property. Only one of the comparables has the same assigned neighborhood code as the subject. The comparables have from 3,143 to 3,968 square feet of land area. Three of the comparables are improved with 3-story dwellings of frame or masonry construction, and one of the comparables is improved with a 2-story dwelling of frame construction. The dwellings range in age from 109 to 127 years old and contain from 3,143 to 3,968 square feet of living area. One of the comparables has a concrete slab foundation, and the other three comparables have full basements, two of which have finished area. Each comparable has central air conditioning and a two-car garage, and one comparable has two fireplaces. The comparables sold from December 4, 2014 to December 28, 2015 for prices that ranged from \$1,050,000 or \$1,170,000 or from \$275.08 to \$334.08 per square foot of living area, land included. As part of their submission, the appellants provided copies of MLS data sheets and property lookup reports from the Cook County Assessor's Office. Based on their market value evidence, the appellants requested a reduction in the subject's total assessment to \$108,894.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,669. The subject's total assessment reflects a market value of \$1,326,690 or \$370.48 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$104,769 or \$29.26 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables with the same assigned neighborhood and classification codes as the subject property. The comparables consist of two 2-story and six 3-story dwellings. Seven of the comparables have masonry exterior construction, and one has frame exterior construction. The dwellings range in age from 114 to 133 years old and contain from 2,926 to 4,915 square feet of living area. Five comparables have finished basements, either full or partial, and three comparables have full unfinished basements. Each comparable has central air conditioning; five comparables have fireplaces; and seven have garages, ranging from two-car to three-car. The comparables have improvement assessments ranging from \$98,953 to \$205,838 or from \$29.85 to \$52.28 per square foot of living area.

The board of review also submitted on twelve comparable sale properties with the same assigned neighborhood code as the subject property. Eleven of the properties have the same assigned classification code of 2-06 as the subject; however, comparable #10 is classified as a class 2-11 property. The comparables have from 1,472 to 6,000 square feet of land area. The comparables consist of eight 2-story dwellings and four 3-story dwellings. Nine comparable have masonry exterior construction, and three comparables have frame or frame or masonry exterior

construction. The dwellings range in age from 123 to 139 years old and contain from 2,330 to 4,873 square feet of living area. One comparable has a concrete slab foundation; two comparables have full unfinished basements; and nine comparables have finished basements, either full or partial. Eleven comparables have central air conditioning; six comparables have fireplaces; and eleven comparables have garages, ranging from one-car to three-car. The comparables sold from June 2014 to November 2015 for prices that ranged from \$1,050,000 to \$3,231,400 or from \$422.74 to \$1,037.03 per square foot of living area, land included. Based on this evidence, the board of review requested an increase in the subject's assessment.

The appellants' attorney submitted a rebuttal, in which counsel asserted that the board of review had submitted comparable sales without sufficient documentation.

Conclusion of Law

The taxpayers contend in part assessment inequity as one of the bases 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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on assessment inequity is not warranted.

The parties submitted information on a total of 11 equity comparables. The Board finds the appellants' comparable #2 was the only comparable with a different assigned neighborhood code than the subject and also was the only comparable lacking central air conditioning. The Board finds the appellants' comparable #3 and board of review comparables #4 and #6 were 2-story dwellings that were dissimilar in story height from the subject. The Board also finds board of review comparables #3, #4 and #8 differed significantly from the subject in living area. Due to these differences, the appellants' comparables #2 and #3 and board of review comparables #3, #4, #6 and #8 received reduced weight in the Board's analysis.

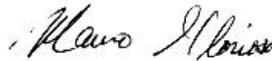
The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and board of review comparables #1, #2, #5 and #7. These five properties were 3-story masonry dwellings like the subject and were also similar in location, living area, foundation and central air conditioning. These comparables had improvement assessments ranging from \$20.95 to \$52.28 per square foot of living area. The subject's improvement assessment of \$29.26 per square foot of living area falls within the range established by the best equity comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The Board finds the parties submitted information on 16 comparable sales. The Board gave less weight to the appellants' comparable sales #1, #2 and #4, due to differences in neighborhood code, foundation, exterior construction and/or story height. The Board also gave less weight to board of review comparable sales #1 through #8 and #10 through #12, due to differences in story height, exterior construction, living area, foundation and/or central air conditioning. In addition, board of review comparable #10 was an apartment building that was not comparable to the subject's single-family home. The Board finds the best evidence of market value in the record to be the appellants' comparable sale #3 and board of review comparable sale #1. These comparables sold in July 2015 and December 2014 for prices of \$275.08 and \$515.52 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$370.48 per square foot of living area, including land, which falls between the market values of the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: June 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John and Myriam Bransfield, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602