



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

APPELLANT: Braaten Joint Trust  
DOCKET NO.: 15-38552.001-R-1 through 15-38552.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Braaten Joint Trust, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-38552.001-R-1	14-31-300-013-0000	9,600	86,200	\$95,800
15-38552.002-R-1	14-31-300-014-0000	9,600	86,200	\$95,800

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 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 is a 16 year-old, three-story dwelling of masonry construction containing 5,930 square feet of living area. The property is situated on two contiguous parcels with a combined 2,400 square foot site in West Chicago Township, Cook County. Each parcel has a 50.00% proration factor. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six suggested comparable sales, ranging from \$194.55 to \$323.33 per square foot of living area including land. They sold from December 2013 through May 2015. The appellant listed the street addresses and Property Index Numbers (hereinafter,

“PIN”) for each comparable sale. The appellant included a satellite map depicting the location of the six comparable properties in relation to the subject, and print-outs of PTAX-203 Illinois Real Estate Transfer Declarations for each of those properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,596. The subject's assessment reflects a market value of \$2,155,960, or \$363.57 per square foot of living area including land, when applying the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on three suggested sale comparable properties. These properties sold from \$399.76 to \$546.78 per square foot of living area including land. The board of review also listed the street addresses and PINs for each comparable sale. They sold from April 2011 through November 2015.

In a rebuttal brief, the appellant argued the board of review failed to submit documentation to verify the accuracy of its cited three comparable sale properties. The appellant cited the Board's Rule 1910.63(c) (86 Ill.Admin.Code §1910.63(c)) in support of the argument that the board of review did not support its assessment of the subject property.

At hearing, the board of review representative testified that its three comparable sale properties were in the same neighborhood, area and subarea, whereas the appellant's sale comparables #1, #2 and #3 were not in the same neighborhood as the subject. The board of review representative further testified that it did not submit documentary evidence that its comparable sales #1 and #2 were listed on the open market and sold in arm's-length transactions for fair cash value.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's comparable sale(s) #4, #5 and #6. These three properties sold during the lien year from March 2015 through July 2015 and were proximate in location to the subject. These comparable properties sold for prices ranging from \$240.00 to \$323.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$363.57 per square foot of living area including land, which is above the range established by the best comparable sales in this record. The appellant submitted documentation in support of each of these sales to confirm the sales. In contrast, the board of review did not submit “substantive, documentary evidence” to support its assessment. 86 Ill.Admin.Code §1910.63(c). The appellant raised this issue in its rebuttal brief as well as at hearing. The board of review submitted and testified to such documentation for only its comparable #3. That comparable property, sold in April 2011, was sold too remotely in time to

be comparable to the subject for the 2015 lien year. The board of review did not submit substantive, documentary evidence in support of its comparable sales #1 and #2. Based on this evidence, the Board finds a reduction in the subject's assessment is 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



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: January 15, 2019



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

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