



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

APPELLANT: Nancy Bruggeman
DOCKET NO.: 16-20129.001-R-1
PARCEL NO.: 11-18-410-001-0000

The parties of record before the Property Tax Appeal Board are Nancy Bruggeman, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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 **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: \$10,489
IMPR.: \$69,140
TOTAL: \$79,629

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 2016 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 two-story dwelling of frame and masonry construction with 2,138 square feet of living area. The dwelling is 61 years old. Features of the home include a partial basement that is finished, two fireplaces and a two-car garage. The property has a 6,993 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that were located in different neighborhood codes than the subject property. The comparables were similar two-story dwellings of frame, masonry or frame and masonry construction containing from 2,112 to 2,246 square feet of living area. The dwellings range in age from 40 to 62 years old. The

homes feature full or partial basements, one of which has finished area, central air conditioning and a two-car garage. Four comparables have a fireplace. The comparables have improvement assessments ranging from \$52,990 to \$59,115 or from \$24.88 to \$26.52 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$54,219 or \$25.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,629. The subject property has an improvement assessment of \$69,140 or \$32.34 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located within the same neighborhood code as the subject property. One comparable was also located on the same block as the subject property. The comparables were similar two-story dwellings of masonry or frame and masonry construction containing from 2,701 to 3,210 square feet of living area. The dwellings range in age from 37 to 55 years old. The homes feature full or partial basements, two of which are finished and a two-car garage. Three comparables have central air conditioning and either one or three fireplaces. The comparables have improvement assessments ranging from \$64,649 to \$77,875 or from \$23.84 to \$24.50 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 parties submitted a total of nine comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their locations outside of the subject's neighborhood code. The Board finds the board of review's comparables were most similar to the subject in location, style, age and features. The Board further finds the board of review's comparables were larger than the subject and require adjustments for size. The board of review's comparables had improvement assessments that ranged from \$64,649 to \$77,875 or from \$23.84 to \$24.50 per square foot of living area. The subject's improvement assessment of \$69,140 or \$32.34 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis and above on a per square foot basis. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is well justified given its smaller size. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: March 19, 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

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