



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

APPELLANT: Scott Brumm  
DOCKET NO.: 18-35922.001-R-1  
PARCEL NO.: 13-24-406-049-1016

The parties of record before the Property Tax Appeal Board are Scott Brumm, the appellant(s), by attorney Ronald Justin, of the Law Offices of Ronald Justin 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:** \$348  
**IMPR.:** \$5,899  
**TOTAL:** \$6,247

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 2018 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 parking spot within a condominium association with a 2.6500% ownership interest in the common elements. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables. Of the eight comparables, the appellant's comparables #1, #2, and #3, are listed as having the same address. The appellant supplied no specific information regarding characteristics of the subject property or comparable properties including size, dimensions, condition, or proximity to the residential building. The appellant also did not submit any photographic evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,247. The subject property has an improvement assessment of \$5,899 and a land assessment of \$348.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on 7 suggested comparable sales. The sales occurred between July 2016 and March 2018. They sold for a total consideration of \$1,223,897. The board of review disclosed the properties sold consisted of 48.0900% of all units in the building. The result yielded a full value of the property at \$2,545,013. Based on this analysis, the board of review suggested, based on the 2.6500% of ownership interest for the subject property, that the fair market value of the subject is \$67,443 or an assessment value of \$6,744 when applying the 10% assessment level established by the Cook County Real Property Assessment Classification Ordinance. Two of these sales comparables (PIN 12-24-406-049-1013 and PIN 13-24-406-049-1014) are the same properties as appellant's comparables #2 and #3 respectively. The board of review indicated that the ownership percentage of appellant's comparable #2 is 1.1700% and appellant's comparable #3 is 1.3300%.

### **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 Board finds that the appellant submitted insufficient evidence of unequal treatment to meet his burden of proof. The appellant submitted eight comparables which were described as parking spots. Appellant's comparables #1, #2, and #3 were listed as having the same address as the subject property. The assessed land value of appellant's comparables #1, #2, and #3, ranges from \$154 to \$175. The land assessment of the subject property is \$348. The appellant did not challenge the value of the land, which indicates that the appellant believes the land to be correctly assessed. The nearly doubled assessment in land value is most likely due to the size difference in subject property to the comparables. This is further established from the board of review's evidence that showed that the subject property consisted of 2.6500% of ownership while the ownership percentage of appellant's comparable #2 is 1.1700% and appellant's comparable #3 is 1.3300%. The appellant did submit evidence entitled "Property Characteristics" that had some information; however, the evidence did not show the subject parking spot's size, dimensions, condition, or proximity to the residential building. On the appellant's evidence listed as "uniformity comp" #1, #2, and #3, the appellant writes, "same building identical parking spot." There is no added detail as to size, dimensions, conditions, or proximity to the residential building, nor is there any explanation as to why the subject property has over double the ownership interest as appellant's comparables #2 and #3, and yet be purportedly an "identical parking spot." The appellant's comparables #4 through #8 were all for addresses different than at the subject property and also failed to include information such as size, dimensions, condition,

proximity to the residential building, whether inside of a garage or not, or whether the spot was covered or not. The Board gives little weight to the appellant's comparables as there was insufficient evidence to show that the comparables were similar enough to the subject property to show unequal treatment.

Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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

\_\_\_\_\_  
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: October 18, 2022



\_\_\_\_\_  
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

Scott Brumm, by attorney:  
Ronald Justin  
Law Offices of Ronald Justin  
6500 W. Dakin Street  
Chicago, IL 60634

COUNTY

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