



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

APPELLANT: Csaba Brassai
DOCKET NO.: 18-43965.001-R-1
PARCEL NO.: 13-36-432-029-0000

The parties of record before the Property Tax Appeal Board are Csaba Brassai, the appellant(s); 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: \$6,609
IMPR.: \$32,844
TOTAL: \$39,453

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 consists of a one and one-half-story, single family dwelling of frame construction. The dwelling was constructed in 1888. Features of the dwelling include a full unfinished basement, one and one-half baths, and four bedrooms. The property has a 2,592 square foot site in Chicago, West Chicago Township, Cook County. The subject is a Class 2-03 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 four equity comparables. The appellant requested the subject's improvement assessment be reduced to \$25,000.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on two sale comparables which sold in May 2018 and August 2018 for \$300,00 and \$270,000 or \$317.46 and \$200.89 per square foot of living area,

including land. The appellant also submitted information on two listings. The appellant distinguished the comparables based on condition, age, and number of units. The appellant's pleadings state that the subject contains one bathroom, the attic is uninhabitable, and contains 920 square feet. In support, the appellant submitted photographs of the kitchen, one bathroom, and the property record card. Lastly, the appellant submitted affidavits from his sister, brother, and mother attesting the subject contains 920 square feet of living area, the attic is uninhabitable, and the subject contains one bathroom and no garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,453. The board of review states that the subject contains 1,380 square feet of living area. The subject has a total improvement assessment of \$32,844 or \$23.80 per square foot of living area. The subject's assessment reflects a market value of \$328,440 or \$238 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review submitted four sale comparables and three equity comparables.

At hearing, the appellant testified that the subject contains 920 square feet of living area and that the attic is not livable and uninhabitable and has no heat or air conditioning. The appellant reaffirmed the evidence submitted in his pleadings. The board of review at hearing stated that the subject contains 1,380 square feet of living area and that the appellant did not submit evidence showing that the attic is uninhabitable. The board of review analyst reaffirmed the evidence submitted.

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 subject contains 1,380 square feet of living area. The appellant's affidavits are made by his immediate family members and nearly identical in their content/language and statements of opinion which are not supported by facts. The appellant did not present any witnesses at hearing to support his contention that the subject's attic is not habitable. Furthermore, the appellant did not submit any evidence such as photographs of the attic, schematic drawings, and/ or statements by licensed professionals or independent witnesses to support his contention that the subject's attic space is not livable and in poor condition.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables. These comparables are similar in size, construction, age, and location. These comparables had improvement assessments that ranged from \$23.95 to \$38.14 per square foot of living area. The subject's improvement assessment of \$23.80 per square foot of living area falls within the range established by the best comparables in this record. 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.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparable #1 and #3. These comparables are similar in sale date, size, age, and location. These comparables sold for prices ranging from \$200.89 to \$552.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$238 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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:

April 19, 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

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