



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

APPELLANT: Robert D. Engel  
DOCKET NO.: 09-31983.001-R-1  
PARCEL NO.: 05-06-200-022-0000

The parties of record before the Property Tax Appeal Board are Robert D. Engel, the appellant(s), 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, 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:

**LAND:** \$ 49,339  
**IMPR.:** \$ 108,741  
**TOTAL:** \$ 158,080

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 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one-story dwelling of masonry construction with 4,229 square feet of living area. The dwelling is 50 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 31,832 square foot site, and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 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 three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,637. The subject's assessment reflects a market value of \$2,052,101, or \$485.24 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted a Supplemental Brief, wherein it argued that comparables sales #1 and #2 submitted by the appellant were not sold at those comparables' fair cash value as they were not arm's-length transactions. In support of this argument, the board of review submitted printouts from the Cook County Recorder of Deeds' website showing that comparable #1 was sold using a "deed in trust," and that a lien was placed on the title for comparable #2.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's market value argument. The appellant also submitted printouts from the MLS for appellant's comparables #1, #2, and #3 to show that these transactions were arm's-length in nature.

#### **Conclusion of Law**

"Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under [the Illinois Administrative Procedure] Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds that the board of review has not proven, by a preponderance of the evidence, that the comparable sales submitted by the appellant were non-arm's-length transactions.<sup>1</sup> As pointed out by the appellant in rebuttal, the

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<sup>1</sup> It was the board of review's burden to prove that its valuation was correct, and, thus, to prove that the appellant's comparables were not sufficient.

board of review's argument is based on inferences. Contrarily, the appellant's argument is based on the facts contained in the MLS printouts, which show that the comparables were advertised on the open market and a Realtor was used. Moreover, the MLS printouts do not state that the sales were anything but arm's-length transactions.

Moreover, even if the Board were to find that the comparable sales submitted by the appellant were "compulsory sales," the Board would be required to consider these sales in its analysis. 35 ILCS 200/16-183 ("The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer."). For these reasons, the Board finds that the comparable sales submitted by the appellant are sufficient to be considered by the Board in this decision.

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 appellant's comparables #1, #2, and #3. These comparables sold for prices ranging from \$322.00 to \$425.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$485.24 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is justified.

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Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation.

86 Ill.Admin.Code §1910.63(c).

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.

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Chairman




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Member



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Member



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Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 26, 2015



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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 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 the subsequent year 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.

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.