



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

APPELLANT: Dean Thompson  
DOCKET NO.: 12-25614.001-R-1  
PARCEL NO.: 09-29-212-030-0000

The parties of record before the Property Tax Appeal Board are Dean Thompson, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:

**LAND:** \$3,841  
**IMPR.:** \$14,419  
**TOTAL:** \$18,260

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 2012 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-story dwelling of frame construction with 913 square feet of living area. The dwelling is 55 years old. Features of the home include a full unfinished basement, central air conditioning and a detached two-car garage. The property has a 7,425 square foot site and is located in Des Plaines, Maine Township, Cook County.<sup>1</sup> The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on January 27, 2011 for a price of \$125,000. The appellant's evidence supporting the subject's sale included a copy

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<sup>1</sup> The Board finds the best evidence of whether the subject has central air conditioning and the size of the subject's lot was the appellant's disclosure in Section III-Description of Property on the appeal form.

of the settlement statement and an affidavit from the appellant. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,455. The subject's assessment reflects a market value of \$214,550 or \$234.99 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% 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 eleven comparable sales. The board of review's submission included a request to view the subject property as provided for in Section 1910.94 of the rules of the Property Tax Appeal Board.

The appellant submitted a rebuttal brief critiquing the board of review's submission, arguing nine of the board of review's comparables support a reduction in the subject's assessment and requesting the appeal be written on the evidence in the record.

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

As an initial matter regarding the board of review's request to view the subject property, the Property Tax Appeal Board finds that there is no evidence that the appellant was served notice, the appellant did not address the issue in rebuttal and the board of review did not object to the appellant's request to write the decision on the evidence. Therefore, the Board finds that the board of review's request will not be considered as part of the Board's decision in this appeal.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #1, #2 and #3. These comparables were similar to the subject in location, age, size and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for a prices ranging from \$186,000 to \$237,000 or from \$194.56 to \$296.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,550 or \$234.99 per square foot of living area land included, which is within the range of the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted. The Board gave little weight to the subject's sale, due to the lack of information regarding the length of time the property was exposed on the open market. The appellant completed Section IV-Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property was sold by heirs at law of Eleanor Waecker, however, the appellant answered "unknown" to the question regarding the length of time the subject was marketed. The appellant submitted a copy of the settlement statement and an

affidavit from the appellant, however, neither of these documents disclosed the length of time the property was exposed on the open market, which is an important element of determining whether an arm's length transaction occurred. The Board gave less weight to the board of review's remaining comparable sales due to their sale dates occurring greater than 14 months prior to the assessment date at issue. Based on this record the Board finds the subject's assessment is not reflective of market value and 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.



Chairman



Member



Member



Member



Acting 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 27, 2017



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.