



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

APPELLANT: John & Jane Petrone
DOCKET NO.: 13-24325.001-R-1
PARCEL NO.: 02-19-232-010-0000

The parties of record before the Property Tax Appeal Board are John & Jane Petrone, the appellants; 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: \$ 2,683
IMPR.: \$18,147
TOTAL: \$20,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 27 year-old, two-story dwelling of frame construction containing 1,751 square feet of living area. Features of the home include air conditioning and a two-car garage. The property has a 5,112 square foot site and is located in Palatine Township, Cook County. The property is a

class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales. These sales occurred from March 2011 through January 2013. They ranged from 1,584 to 1,885 square feet of living area, and sold for prices ranging from \$105.68 to \$148.36 per square foot of living area including land. The appellants' evidence disclosed that the subject does not contain a basement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,475. The subject's assessment reflects a market value of \$283,052, or \$161.65 per square foot of living area including land, when applying the 2013 three-year median level of assessment for Class 2 property of 10.06% 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 suggested sale comparables. They sold from April 2013 through October 2013. They ranged from 1,186 to 1,909 square feet of living area, and sold from \$175.48 to \$249.44 per square foot of living area including land. The board of review's evidence disclosed that the subject contains a basement.

In rebuttal, the appellants argued that the sale comparables submitted by the board of review were dissimilar to the subject. The appellants also argued that the Board should disregard the comparables because the board of review did not use the correct methodology selecting them. The appellants also submitted a sale comparable, located at 1285 Sumac Trail, Hoffman Estates, Illinois, that was not previously submitted in the initial appeal. The appellants also argued that the subject does not have a basement and that the board of review's property characteristics of the subject disclosing a basement is in error. No further information was submitted by the appellants regarding whether the subject contains a basement. The appellants reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellants offered new evidence in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal

or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board shall not consider evidence of new comparables since it contained new data that did not rebut the evidence submitted by the board of review.

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The evidence from the parties of whether the subject contains a basement is conflicting without further information, such as the result of a field inspection by the Cook County Assessor. Nevertheless, the burden is on the contesting party to provide substantive, documented evidence. 86 Ill.Admin.Code §1910.63(b). The appellants have failed to do that. Therefore, the Board finds, for this appeal only, that the subject contains a basement. Nevertheless, the comparables submitted by the appellants are more similar to the subject for key property characteristics than the comparables submitted by the board of review.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #2 and #4. These comparables sold for prices ranging from \$105.68 to \$118.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$161.65 per square foot of living area including land, which is above 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 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



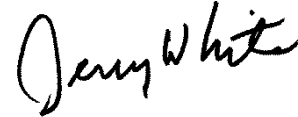
Member



Member



Member



Acting Member

DISSENTING: _____

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: September 18, 2015



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.