



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

APPELLANT: Peter Gardner
DOCKET NO.: 13-27212.001-R-1
PARCEL NO.: 02-21-409-008-0000

The parties of record before the Property Tax Appeal Board are Peter Gardner, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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: \$ 9,073
IMPR.: \$29,509
TOTAL: \$38,582

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 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 37 year-old, two-story dwelling of frame and masonry construction containing 2,244 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 18,146 square foot site and is located in Palatine Township, Cook County. The property is a Class 2 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 four suggested comparable sales that sold from 2011 through 2012 for prices ranging from \$144.51 to \$163.11 per square foot of living area including land. The appellant requested a total assessment reduction to \$33,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,582. The subject's assessment reflects a market value of \$385,820, or \$171.93 per square foot of living area including land, when applying the 2013 level of assessment of 10.00% for Class 2 property 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 four suggested equity comparables, one of which included information of a sale in 2013 for the price of \$174.85 per square foot of living area including land.

In rebuttal, the appellant argued the board of review's evidence should be stricken because it submitted only one sale comparable.

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

The appellant did not provide authority to support his contention in rebuttal that the board of review's evidence should be stricken because it submitted only one sale comparable. The parties submitted a total of five sales comparables, sufficient to establish a range of recent sales to develop a sales market value comparison. See 86 Ill.Admin.Code §1910.65(c)(4). The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3 and #4, and the board of review comparable sale #1. These comparables sold for prices ranging from \$144.51 to \$174.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$171.93 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.



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: November 23, 2016



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.