



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

APPELLANT: Peter Stach  
DOCKET NO.: 13-29202.001-R-1  
PARCEL NO.: 03-29-334-005-0000

The parties of record before the Property Tax Appeal Board are Peter Stach, the appellant, 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 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:** \$1,534  
**IMPR.:** \$50,336  
**TOTAL:** \$51,870

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 consists of a three-story mixed-use building of masonry construction with 6,916 square feet of building. The building is 89 years old and has a partial unfinished basement. The property has a 2,790 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-12 mixed-use 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 limited information on five suggested comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,925. The subject's assessment reflects a market value of \$619,250 or \$89.54 per square foot of building area, including land, when applying the level of

assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on one suggested comparable sale.

The appellant submitted a rebuttal brief critiquing the board of review's evidence.

### **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, the Board finds the parties' suggested comparables are not located in Arlington Heights, as is the subject. In addition, the parties' comparables are two-story in design, unlike the subject's three-story design. Nonetheless, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #4. These comparables were similar to the subject in use and exterior construction. The properties sold for prices of \$70.48 and \$53.35 per square foot of building area including land, respectively. The subject's assessment reflects a market value of \$89.54 per square foot of building area, including land, which is above the market values of the best comparable sales in this record. The Board gave less weight to the appellant's sale #2 due to its dissimilar retail and/or commercial use, when compared to the subject's commercial and residential use. The Board gave less weight to the appellant's sale #3 due to its significantly smaller size, when compared to the subject. Finally, the Board gave less weight to the appellant's sale #5 and the board of review's sale due to their sale dates occurring greater than 13 months prior to the January 1, 2013 assessment date at issue. In addition, the board of review's sale has a significantly larger lot, when compared to the subject. Based on this record 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: \_\_\_\_\_

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: December 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.