



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

APPELLANT: Patrick Casey  
DOCKET NO.: 14-25713.001-R-1  
PARCEL NO.: 01-26-103-012-0000

The parties of record before the Property Tax Appeal Board are Patrick Casey, the appellant(s); 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:** \$11,891  
**IMPR.:** \$45,160  
**TOTAL:** \$57,051

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 2014 tax year. The Property Tax Appeal Board (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 79,279 square foot parcel of land improved with a 16-year old, two-story, frame and masonry, single-family dwelling. The property is located in Barrington Township, Cook County and is classified as 2-08 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 sales information on three comparables. These properties sold from April to November 2014 for prices ranging from \$159.72 to \$188.60 per square foot of living area.

In addition, the appellant's petition lists the subject's improvement size at 3,400 square feet of living area. The appellant attached a sketch of the subject disclosing 3,262 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,830. The subject's total assessment reflects a market value of \$733,434 using the Illinois Department of Revenue's 2014 three-year median level of assessment of 9.93% for class 2 properties.

In support of its contention of the correct assessment the board of review submitted three equity comparables. The board of review lists the subject's improvement size at 4,713 square feet of living area with no further documentation.

In rebuttal, the appellant submitted a letter asserting that the board of review has incorrectly listed the subject's improvement size which caused an improper classification for the subject. To support this argument, the appellant submitted an appraisal for the subject property with a building sketch of the subject improvement. This sketch lists the subject's improvement at 3,056 square feet of living area.

At hearing, the Board informed the appellant that the appraisal submitted in rebuttal will only be considered for addressing the size of the subject improvement and that the comparables and value conclusions within the appraisal will not be considered by the Board as this information is new evidence submitted in rebuttal. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal. 86 Ill.Admin.Code 1910.66.

The appellant argued that the square footage listed by the county is grossly incorrect which creates the wrong classification for the improvement. He testified that the original petition listed an estimated size for the subject's

improvement size because he knew the county was so grossly incorrect. He testified that he got an appraisal to determine the exact size of the improvement. He testified that a large portion of his attic is unfinished and there are only two small dormers on the second floor. Mr. Casey acknowledged that the handwritten notations on the appraisal are done by him.

The appellant's witness, James Connelly, testified he appraised the property on November 16, 2015 and measured the subject's interior and exterior with both a tape measure and a laser measure. He described the second floor as a loft area. He further testified that the unheated attic section above the garage was not finished and measures approximately 900 square feet in size.

As to the comparables submitted by the appellant, Mr. Casey testified these properties are located in the subject's neighborhood and are located within a mile of the subject.

The board of review's representative rested on the evidence previously submitted. In response, Mr. Casey testified that the board of review's comparables are much larger than the subject and not comparable.

#### **Conclusion of Law**

As to the subject's improvement size, the Board finds the appellant submitted sufficient evidence to show that the board of review has incorrectly listed the subject's size. Therefore, the Board finds the subject contains 3,056 square feet of living area which equates to a market value based on the assessment of \$240.00 per square foot of living area.

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 has met 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 the appellant's comparables. These properties sold from April to November 2014 for prices ranging from \$159.72 to \$188.60 per

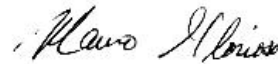
square foot of living area. In comparison, the appellant's assessment reflects a market value of \$240.00 per square foot of living area which is above the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued 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.

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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

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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: February 19, 2016



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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.