



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

APPELLANT: Joseph Lee  
DOCKET NO.: 14-25781.001-R-1  
PARCEL NO.: 02-12-103-017-0000

The parties of record before the Property Tax Appeal Board are Joseph Lee, the appellant(s); 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:** \$622  
**IMPR.:** \$33,436  
**TOTAL:** \$34,058

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1,556 square foot parcel of land improved with a seven-year old, frame and masonry, two-story, attached, single-family dwelling. The property is located in Palatine Township, Cook County and is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and inequity. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in March 2011 for a price of \$160,000. In addition, the appellant included sales and assessment information on six suggested comparables. These properties are located within three and one-half miles of the subject. The properties are described as two-story, frame or frame and masonry, attached, single-family dwellings. They range: in age from 6 to 33 years; in size from 1,143 to 1,902 square feet of living area; and in improvement assessment from \$11.86 to \$21.46 per square foot

of living area. The properties sold from April 2007 to December 2014 for prices ranging from \$165,000 to \$307,500 or from \$120.93 to \$269.03 per square foot of living area, including land.

The appellant argues that the county has incorrectly listed the subject's size and that the subject contains 1,143 square feet of living area. To support this, the appellant included a county printout for a property owned by the appellant listing a size of 1,143 square feet of living area. This document lists a property index number (PIN) of 02-12-103-004-0000 and an address of 1334 Winslowe Dr.

Finally, the appellant argues that a review of the comparables' sales and assessments show a sales ratio of 9.92% and this percentage should be applied to the requested assessment, the value for the subject would be \$191,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,058 with an improvement assessment of \$33,436. The subject's total assessment reflects a market value of \$340,580 using the Cook County Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted four equity comparables. The board of review lists the subject as containing 2,372 square feet of living area.

In rebuttal, the appellant submitted 11 comparables. Six of the 11 comparables are newly submitted comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.66. Again, the appellant submitted a county printout for PIN 02-12-103-004-0000 disclosing a square foot of living area of 1,143 square feet; the document has a handwritten notation stating "[t]his was from previous assessor's record before this property was divided by. Please see the sq ft was listed as 1,143." The appellant also submitted evidence that was previously submitted with the appellant's original petition.

Finally, the appellant submitted a copy of the board of review's evidence with a written notation that comparable #1's assessment was reduced in 2015 to \$22,000 and included the property characteristic printout to support this. The appellant argues that as these properties are almost identical, the subject's assessment is unfairly high.

### **Conclusion of Law**

As to the subject's size, the Board finds that the appellant failed to submit sufficient evidence to show that the county has incorrectly listed the subject's square footage. The appellant submitted documentation regarding a different PIN from the subject. The appellant made a handwritten note in regards to this PIN, but did not explain what this notation meant or provide any supportive data to show how this PIN applies to the subject. Moreover, the appellant argued that the board of review's comparables were almost identical to the subject; these properties contain the same square footage as the subject. Therefore, the Board finds the subject contains 2,372 square feet of living area which reflects an improvement assessment of \$14.10 per square feet of

living area. The total assessment reflects a market value of \$143.58 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 subject's sale is too far removed from the lien date of January 1, 2014 to reflect the market value as of that date. The market in 2011 was significantly different than the market as of 2014; the appellant's own sales comparables reflect an increase in the market from the time of the subject's sale to the assessment date at issue. The Board finds the best evidence of the market as of January 1, 2014 are the four comparables sold immediately prior to this lien date. These properties, appellant's comparables #2, #4, #5, and #6, sold from March through September 2013 for prices ranging from \$120.93 to \$167.10 per square foot of living area, including land. In comparison, the appellant's assessment reflects a market value of \$143.58 per square foot of living area which is within the range of the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had assessments of \$14.10 per square foot of living area. The subject's improvement assessment of \$14.10 per square foot of living area is the same as established by the best comparables in this record. The Board gives little weight to the appellant's argument that the board of review's comparable #1 received a reduction in the 2015 tax year as this is the first year of the new triennial cycle and all property was reassessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and 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

\_\_\_\_\_  
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: July 22, 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.