



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

APPELLANT: Kevin Sprouse  
DOCKET NO.: 15-39797.001-R-1  
PARCEL NO.: 01-02-402-021-0000

The parties of record before the Property Tax Appeal Board are Kevin Sprouse, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$11,532  
**IMPR.:** \$34,968  
**TOTAL:** \$46,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling containing 3,495 square feet of living area. Features include a partial unfinished basement, two fireplaces, central air conditioning and an attached 3-car garage. The subject is 60 years old and is situated on a 233,046 square foot site in Barrington, Barrington Township, Cook County.

The appellant contends as contention of law the subject's 2015 assessment should be carried forward from the 2014 Property tax Appeal Board decision issued under Docket No. 14-34218.001-R-1 wherein the Board reduced the subject's assessment to \$46,500 based on an agreement of the parties. The appellant's counsel reported the subject is homeowner occupied. In support of this argument the appellant submitted a copy of the Final Administrative Decision of the Property Tax Board for the 2014 tax year. The appellant reported the subject's 2015 assessment of \$77,275. The appellant also indicated the subject had an improvement assessment of \$65,623. Based on this argument the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends as a contention of law the subject's 2014 assessment issued by the Property Tax Appeal Board should be carried forward to the 2015 tax year pursuant to section 16-185 of the Code. (35 ILCS 200/16-185). Section 16-185 states in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

After an analysis of the argument and evidence herein, the Board finds a reduction is warranted.

The appellant in this appeal submitted a copy of the decision issued by the Property Tax Appeal Board for 2014 in which the subject's assessment was reduced to \$46,500 based on an agreement of the parties. The appellant reported the subject is homeowner occupied as of January 1, 2015. The subject's 2015 assessment as reported by the appellant of \$77,275 is above this amount. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Pursuant to Section 16-185 of the Code, the Board finds the subject's 2014 assessment should be carried forward to the 2015 tax year as 2014 and 2015 are in the same tax cycle and the subject is homeowner occupied. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: November 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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