



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

APPELLANT: Marylee Noyes
DOCKET NO.: 16-20136.001-R-1
PARCEL NO.: 01-02-405-008-0000

The parties of record before the Property Tax Appeal Board are Marylee Noyes, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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 **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: \$7,053
IMPR.: \$43,098
TOTAL: \$50,151

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 2016 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 improved with a 1-story frame dwelling. The building is 48 years old and contains 2,397 square feet of living area. Features include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The site is 14,850 square feet in size and is located in Barrington, Barrington Township, Cook County. The subject is classified as a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation¹ and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from an individual on April 1, 2013 for \$460,000. The sale was handled through a realtor, advertised on the Multiple Listing Service,

¹ The appellant did not mark "Recent Sale" on the appeal form but the cited the sale of the subject as a basis of the appeal and completed Section IV – Recent Sale of the appeal form.

and the sale was not between family or related corporations. The appellant did not disclose the length of time the subject was on the market. The appellant submitted a Settlement Statement documenting the sale.

The appellant also contends assessment inequity as a basis of the appeal. In support of the inequity argument the appellant submitted information on five 1 or 1.5-story Class 2-04 comparables having the same neighborhood code as the subject. They range in size from 2,218 to 2,685 square feet of living area and range in age from 41 to 57 years old. The comparables feature basements, one with finished area, central air conditioning, one fireplace each and 2 or 2½-car garages. The comparables have improvement assessments ranging from \$36,704 to \$48,286 or from \$16.15 to \$18.39 per square foot of living area. In a written brief the appellant's attorney cited the arm's-length nature of the sale and requested the subject's 2016 total assessment be reduced to \$46,000. The appellant did not contest the land valuation, making the requested 2016 improvement assessment \$38,947 or \$16.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,177. The subject's assessment reflects a market value of \$551,770 or \$230.19 per square foot of living area including land. The subject's improvement assessment is \$48,124 or \$20.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables², two of which have the same neighborhood code as the subject. They are described as 1 or 1.5-story dwellings that range in age from 51 to 59 years old and range in size from 2,004 to 2,106 square feet of living area. They feature full or partial basements, two with finished area, central air conditioning, 1 or 2 fireplaces and 2-car garages. The comparables have improvement assessments ranging from \$43,199 to \$66,283 or from \$21.56 to \$31.47 per square foot of living area. One comparable sold in April 2013 for \$775,000 or for \$368.00 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as a 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 appellant met this burden of proof and a reduction in the subject's assessment based on inequity is warranted.

The Board gave less weight to the appellant's comparables #3 and #4 due to their dissimilar 1.5-story style, basement finish and/or larger dwelling size when compared to the subject. The Board also gave less weight to the three board of review comparables due to differences with the subject in location, style, dwelling size and/or basement finish. The Board finds appellant's

² Board of review comparables #1 and #2 are the same property.

comparables #1, #2 and #5 most similar to the subject in location, age, style, dwelling size and most features. These three comparables have improvement assessments ranging from \$36,704 to \$46,214 or from \$16.15 to \$18.39 per square foot of living area. The subject property has an improvement assessment of \$48,124 or \$20.08 per square foot of living area which is greater than the range established by the most similar comparables contained in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is warranted.

The appellant also 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.

The Board gave little weight to the sale of the subject property in April 2013, occurring 33 months prior to the assessment date at issue. The Board finds, after granting a reduction based on inequity, no further reduction based on overvaluation 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: March 19, 2019



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

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