



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

APPELLANT: Peter Lipa  
DOCKET NO.: 16-21737.001-R-1  
PARCEL NO.: 01-01-405-003-0000

The parties of record before the Property Tax Appeal Board are Peter Lipa, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$3,699  
**IMPR.:** \$26,301  
**TOTAL:** \$30,000

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 consists of a 2-story dwelling of frame exterior construction with 2,028 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial unfinished basement, central air conditioning and a 2-car garage. The property has a 13,452-square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-05 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 disclosed the subject was purchased on March 31, 2016 for a price of \$300,000 as set forth in Section IV-Recent Sale Data of the appeal petition. The appellant disclosed the property was advertised for sale in the Multiple Listing Service and the parties to the transaction were not related. To document the sale, the appellant submitted a copy of the Settlement Statement and a

Closing Disclosure. Based on this evidence, the appellant requested the total assessment be reduced to \$30,000 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,176. The subject's assessment reflects a market value of \$361,760 or \$178.38 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on two comparable sales with different neighborhood assessment codes than the subject property. The comparables consist of 2-story dwellings that are 69 or 87 years old. The comparables have 2-car or 2.5-car garages. The comparables have a concrete slab foundation or a full unfinished basement. One comparable has central air conditioning. The dwellings contain 1,173 or 2,156 square feet of living area and are situated on sites that contain 6,250 or 13,366 square feet of land area. The comparables sold in May or July 2015 for prices of \$405,000 and \$440,000 or \$187.85 and \$256.86 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel in error stated the appellant submitted a recent appraisal for the subject property prepared by an Illinois Certified Appraiser.

### **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.

The Board finds the best evidence of market value to be the purchase price of the subject property in March 2016 for a price of \$300,000. The appellant completed Section IV-Recent Sale Data of the appeal disclosing the parties to the transaction were not related and property had been advertised for sale in the Multiple Listing Service.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or refute the contention that the purchase price was reflective of market value.

The Board gave less weight to the board of review's comparable sales. Comparable sale #1 has a dissimilar foundation, distant location and older age when compared to the subject property. Comparable sale #2 has a dissimilar foundation, distant location and smaller dwelling size when compared to the subject property. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request 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. 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.

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Chairman



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Member



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Member



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Member

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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: June 18, 2019



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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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Peter Lipa, by attorney:  
Abby L. Strauss  
Schiller Strauss & Lavin PC  
33 North Dearborn  
Suite 650  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602