



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

APPELLANT: George Broustis
DOCKET NO.: 16-22395.001-R-1
PARCEL NO.: 01-27-406-015-0000

The parties of record before the Property Tax Appeal Board are George Broustis, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$10,661
IMPR.: \$60,842
TOTAL: \$71,503

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 masonry exterior construction with 4,439 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces and a 3-car garage. The property has a 60,923 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on four equity comparables. One of the comparables is located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that are 28 or 30 years old. The comparables have partial or full basements, two of which have finished area, central air

conditioning, from one to three fireplaces and from 2-car to 4-car garages. The dwellings range in size from 4,660 to 4,937 square feet of living area and have improvement assessments ranging from \$51,537 to \$59,172 or from \$10.44 to \$12.66 per square foot of living area.

In support of the overvaluation argument, the appellant submitted three comparable sales. One of the comparables is located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that are 28 years old. The comparables have partial or full unfinished basements, central air conditioning, one or three fireplaces and from 3-car to 4-car garages. The dwellings range in size from 4,729 to 4,881 square feet of living area and are situated on sites ranging in size from 57,063 to 70,741 square feet of land area. The comparables sold from January to October 2015 for prices ranging from \$750,000 to \$786,250 or from \$157.93 to \$162.30 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$63,129.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,414. The subject's assessment reflects a market value of \$814,140 or \$183.41 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. The subject property has an improvement assessment of \$70,753 or \$15.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 32 to 37 years old. The comparables have full unfinished basements, central air conditioning, two or three fireplaces and 3-car or 3.5-car garages. The dwellings range in size from 4,056 to 4,862 square feet of living area and are situated on sites ranging in size from 54,524 to 57,800 square feet of land area. The comparables have improvement assessments ranging from \$72,338 to \$83,844 or from \$16.90 to \$17.96 per square foot of living area.

The board of review failed to provide any sales data in order to address the appellant's overvaluation argument.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board finds the only evidence of market value in the record to be the appellant's comparable sales. These properties sold proximate in time to the January 1, 2015 assessment date at issue and were similar to the subject in age, dwelling size, design and most features. The comparables

sold for prices ranging from \$750,000 to \$786,250 or from \$157.93 to \$162.30 per square foot of living area, including land. The subject's total assessment reflects a market value of \$814,140 or \$183.41 per square foot of living area, including land which falls above the best comparables established in this record. 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 is justified on this basis.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted eight equity comparables for the Board consideration. After considering the subject's assessment reduction granted based on the appellant's overvaluation claim, the Board finds no further reduction 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: July 16, 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

AGENCY

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