



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

APPELLANT: Thomas McCaffer  
DOCKET NO.: 16-22453.001-R-1  
PARCEL NO.: 01-21-205-006-0000

The parties of record before the Property Tax Appeal Board are Thomas McCaffer, 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:** \$16,946  
**IMPR.:** \$91,234  
**TOTAL:** \$108,180

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 one and one-half-story dwelling with 5,292 square feet of living area of masonry construction. The dwelling is 28 years old. Features of the home include a full basement, central air conditioning, a fireplace and a three and one-half-car garage. The property has a 225,959 square foot site and is located in 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with an October 10, 2012 valuation date. It indicates the subject's market value was \$840,000. In further support of the overvaluation argument, the appellant submitted information on the recent sales of four properties suggested as comparable to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,180. The subject's assessment reflects a market value of \$1,081,800 or \$204.42 per square foot of living area, including land, when applying the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on the recent sales of four properties suggested as comparable to the subject.

In written rebuttal, the appellant stated the board of review's comparable properties were not relevant comparisons and differentiated them from the subject property. The appellant submitted several additional comparable sales.

At hearing, the appellant stated that he is a managing real estate broker. He presented his sale comparables and stated they are similar in size and located near the subject. The appellant argued that the subject's assessment should be reduced based on these comparable sales. He also stated his assessment has increased 54% in three years while the subject's market value has not increased.

The board of review's representative presented her comparable properties. The appellant stated the board of review's comparables #1 and #2 are located four miles from the subject while comparable #3 is located 3.4 miles from the subject. Comparable #4 is located on the subject's street.

The appellant stated comparable #4 is not 28 years old as indicated on the board's grid sheet. He stated the house is approximately four years old. Since this comparable is located on the subject's street, the Administrative Law Judge ("ALJ") asked the appellant whether he knew if there was a demolition and rebuild of a new house at this location. The appellant stated that he did not know. The appellant also stated the board of review's comparable #4 resold in March 2017 for a price of \$800,000 (\$226.89 per square foot of living area, including land).

At hearing, the appellant discussed 2017 listings, sales and canceled sales of nearby properties. The board of review's representative objected to discussion of 2017 listings

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's additional comparables, submitted on rebuttal, were given no weight by the Board pursuant to Section 1910.66 (c), which states: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill.Adm.Code 1910.66(c)).

The appellant argued that the subject's assessment should be reduced as its assessment has increased 54% in three years. The Board finds rising and falling assessments on a percentage basis do not indicate whether a property is fairly assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, reflect market value, maintain uniformity of assessments, and be fair and just. This may result in properties having increased or decreased assessments of varying percentages.

The appellant's additional comparables submitted in written rebuttal were given no weight pursuant to Section 1910.66 (c) of the Official Rules of the Property Tax Appeal Board, which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code 1910.66(c)).

The Board finds that the appellant's October 10, 2012 appraisal is too distant in time from the lien date in question to be a reliable indicator of the subject's market value on January 1, 2016. As such, the Board finds an assessment reduction based on the appraisal is not warranted.

The ALJ reserved ruling and gave little weight to the appellant's comparable properties that were listed for sale in 2017 but were not sold. The Board finds these listings to be too speculative and distant in time from the January 1, 2016 lien date at issue to accurately reflect a range within which the subject's market value should lie.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, and #4 and the board of review's comparable sale #4. These comparables sold for prices ranging from \$133.17 to \$311.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$204.42 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board notes that if it used the 2017 sale price of board of review comparable #4 of \$800,000, the sale price per square foot would be \$226.89. The subject's assessment reflects a market value of \$204.42 per square foot of living area, including land, would still be within the range of the best comparables in the record. Based on the evidence in the record the Board finds 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. 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: April 23, 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

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