



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

APPELLANT: John Canning
DOCKET NO.: 16-24577.001-R-1
PARCEL NO.: 02-21-313-006-0000

The parties of record before the Property Tax Appeal Board are John Canning, the appellant, by attorney Joanne 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: \$14,011
IMPR.: \$70,458
TOTAL: \$84,469

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 5,214 square feet of living area. The dwelling is approximately 34 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a 3-car garage. The property has an 80,063 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-09 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 information on four comparable sales. Two of the comparables are located in the same neighborhood assessment code as the subject property. The comparables are improved with 2-story dwellings that range in age from 13 to 49 years old. The comparables have partial or full basements, two of which have finished area. All have central air

conditioning, two or three fireplaces and from 2-car to 3.5-car garages. The dwellings range in size from 4,565 to 5,644 square feet of living area and are situated on sites ranging in size from 18,700 to 76,237 square feet of land area. The comparables sold from March to December 2015 for prices ranging from \$700,000 to \$825,000 or from \$124.03 to \$169.77 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$77,506 reflecting a market value of \$775,060 or \$148.65 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,737. The subject's assessment reflects a market value of \$977,370 or \$187.45 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 four comparable sales that are 28 or 41 years old. The dwellings range in size from 4,035 to 5,576 square feet of living area. The comparables have a market value ranging from \$747,440 to \$1,133,660 or from \$185.24 to \$203.31 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 for the appellant critiqued the board of review's submission noting the evidence is based on "raw/unconfirmed sales data." Counsel also argued the four comparables presented by the board of review lack "insufficient data" and therefore requested the Board give little weight to these comparables.

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 parties submitted eight comparable sales for the Board's consideration. The Board gave little weight to the board of review comparable sales. The Board finds the lack of adequate property descriptions for the comparable sales prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The Board finds the appellant's comparable sales sold proximate in time to the January 1, 2016 assessment date and are more similar when compared to the subject in age, size, dwelling design and most features. These comparables sold from March to December 2015 for prices ranging from \$700,000 to \$825,000 or from \$124.03 to \$169.77 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$977,370 or \$187.45 per square foot of living area, including land, which falls above the most similar comparable sales established in the record. Based on this evidence the Board finds the subject is overvalued and a reduction in the assessment 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.

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: September 17, 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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