



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

APPELLANT: Alaine & Darrel Peters  
DOCKET NO.: 16-24579.001-R-1  
PARCEL NO.: 02-05-200-015-0000

The parties of record before the Property Tax Appeal Board are Alaine & Darrel Peters, the appellants, 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:** \$54,176  
**IMPR.:** \$28,324  
**TOTAL:** \$82,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of frame exterior construction with 5,346 square feet of living area. The dwelling was built in 1942. Features include a finished walkout basement, central air conditioning, a fireplace, an in-ground swimming pool and a 6-car garage.<sup>1</sup> The property has approximately 7.10 acres with a pond and is located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellants' appraisal reported a walkout basement, one fireplace and a 6-car garage, although the assessing officials reported a partial basement, two fireplaces and a 3-car garage. The Property Tax Appeal Board finds the discrepancies does not prohibit making a determination of the correct assessment but also finds the appraiser inspected the subject property making his descriptions more credible.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$825,000 as of January 1, 2016. The appraisal was prepared by Anthony J. Bennett, a certified real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

The appraiser analyzed four comparable sales located from .08 to 7.42 miles from the subject property. The comparables consist of one, 2-story and two, 1-story<sup>2</sup> dwellings that were built from 1963 to 2000. The dwellings range in size from 3,543 to 7,309 square feet of living area and are situated on sites ranging in size from 4.99 to 7.10 acres of land area. The comparables have finished basements, two of which have walkout basements. All have central air conditioning, two to seven fireplaces, 3-car or 4-car garages and in-ground swimming pools. The comparables sold from January to December 2015 for prices ranging from \$550,000 to \$977,500 or from \$122.18 to \$176.96 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$745,000 to \$884,500. Based on this evidence, the appellants requested the total assessment be reduced to \$82,500 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,000. The subject's assessment reflects a market value of \$990,000 or \$185.19 per square foot of living area when using 5,346 square feet of living area and 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 one comparable sale and three equity comparables<sup>3</sup> with the same neighborhood assessment code as the subject property. The comparable consist of a 2-story dwelling that is 33 years old. The comparable has a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The dwelling contains 3,856 square feet of living area and is situated on a site that contains 92,565 square feet of land area. The comparables in July 2014 for a price of \$764,400 or \$198.24 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 one "raw, unconfirmed and unadjusted" sale comparables. Counsel also argued the board of review submitted equity evidence.

### **Conclusion of Law**

The appellants contend 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

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<sup>2</sup> Story heights for the comparables is based on the photographic evidence provided in the appraisal.

<sup>3</sup> The board of review included three equity comparables in their grid analysis which will not be further addressed on this record as the Board finds equity data is not responsive to the appellants' overvaluation argument.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains an appraisal submitted by the appellants and one comparable sale provided by the board of review. The Board finds the best evidence of market value to be the appraisal submitted by the appellants, estimating the subject property had a market value of \$825,000 as of January 1, 2016. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. The Board gave less weight to the board of review's comparable sale #4 due to its 2014 sale date which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Furthermore, one unadjusted comparable sale does not overcome the appellants' appraisal report that included four comparables that were adjusted by the appellants' appraiser and which the Board has reviewed and appears to be logical and reasonable.

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 warranted commensurate with the appellants' request.

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: September 17, 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

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