



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

APPELLANT: Helen Henderson
DOCKET NO.: 16-24596.001-R-1
PARCEL NO.: 02-08-400-007-0000

The parties of record before the Property Tax Appeal Board are Helen Henderson, 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: \$12,011
IMPR.: \$39,092
TOTAL: \$51,103

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 1-story dwelling of masonry exterior construction with 4,152 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 4-car garage. The property has a 96,093 square foot site and is located in Inverness, Palatine 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 information on three comparable sales with the same neighborhood and classification codes as the subject property. The comparables are improved with 1-story dwellings of frame or masonry exterior construction that were constructed from 1950 to 1966.

The comparables have central air conditioning, two or three fireplaces and 2-car to 4-car garages. Two of the homes have partial finished basements and one home has a concrete slab foundation. The dwellings range in size from 3,922 to 4,240 square feet of living area and are situated on sites ranging in size from 66,124 to 88,039 square feet of land area. The comparables sold from April 2013 to June 2015 for prices ranging from \$451,000 to \$539,100 or from \$111.97 to \$137.46 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$51,103 reflecting a market value of \$511,030 or \$123.08 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 \$74,473. The subject's assessment reflects a market value of \$744,730 or \$179.37 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 three comparable sales with the same neighborhood and classification codes as the subject property. The comparables are improved with 1-story dwellings of frame or frame and masonry exterior construction. The dwellings range in age from 55 to 67 years old. The comparables have partial or full unfinished basements, one or two fireplaces and 2-car or 3-car garages. Two of the homes have central air conditioning. The dwellings range in size from 2,668 to 2,784 square feet of living area and are situated on sites ranging in size from 68,171 to 130,114 square feet of land area. The comparables sold from December 2014 to September 2015 for prices ranging from \$750,000 to \$860,000 or from \$272.99 to \$322.34 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 and unconfirmed" sale comparables. Counsel also argued the three comparables presented by the board of review contain evidence of assessment equity 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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its 2013 sale date which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Less weight was also given to the board of review comparables due to their significantly smaller dwelling sizes when compared to the subject property. The Board finds the appellant's comparable sales #1 and #3 sold most proximate in time to the January 1, 2016 assessment date and are more similar when compared to the subject in location, age, dwelling size, design and

most features. These comparables sold in January and June 2015 for prices of \$451,000 and \$508,000 or for \$111.97 and \$119.81 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$744,730 or \$179.37 per square foot of living area, including land, which falls above the most similar comparable sales in the record. Based on this evidence, the Board finds 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.

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: October 15, 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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