



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

APPELLANT: James Quigley  
DOCKET NO.: 16-24607.001-R-1  
PARCEL NO.: 02-05-100-030-0000

The parties of record before the Property Tax Appeal Board are James Quigley, 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 **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:** \$25,319  
**IMPR.:** \$52,428  
**TOTAL:** \$77,747

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 3,898 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 40,511 square foot site and is located in Barrington, Palatine 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Two of the homes have the same neighborhood assessment code as the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction that were constructed in 1972 or 1992. The comparables have partial or full basements, two of which have finished areas.

All dwellings have central air conditioning, one fireplace and 3-car garages. The dwellings range in size from 3,472 to 3,748 square feet of living area and are situated on sites ranging in size from 39,988 to 40,175 square feet of land area. The comparables sold from July 2013 to September 2015 for prices ranging from \$617,500 to \$667,000 or from \$173.52 to \$185.79 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$69,793 reflecting a market value of \$697,930 or \$179.05 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 \$77,747. The subject's assessment reflects a market value of \$777,470 or \$199.45 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. One of the homes has the same neighborhood assessment code as the subject property. The comparables are improved with 2-story dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 24 to 47 years old. The comparables have partial or full unfinished basements, central air conditioning, one or two fireplaces and 2.5-car or 3-car garages. The dwellings range in size from 3,807 to 4,760 square feet of living area and are situated on sites ranging in size from 15,011 to 76,622 square feet of land area. The comparables sold from July 2014 to September 2015 for prices ranging from \$780,000 to \$1,300,000 or from \$200.10 to \$273.11 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 that the board of review comparables are superior in terms of bathrooms when compared to the subject property.

### **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 parties submitted seven 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 board of review comparable #4 due to its significantly larger dwelling size when compared to the subject property. The Board finds the appellant's comparable sales #1 and #3 and the three remaining board of review comparables sold most proximate in time to the January 1, 2016 assessment date and are more similar when compared to

the subject in age, dwelling size, design and most features. These comparables sold from July 2014 to September 2015 for prices ranging from \$617,500 to \$895,000 or from \$177.85 to \$230.97 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$777,470 or \$199.45 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in the record. Based on this evidence, the Board finds the subject is not overvalued and a reduction in the 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: 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

AGENCY

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