



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

APPELLANT: Daniel Ross  
DOCKET NO.: 16-24608.001-R-1 through 16-24608.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Ross, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-24608.001-R-1	02-15-211-012-0000	3,607	7,786	\$11,393
16-24608.002-R-1	02-15-211-013-0000	3,607	0	\$3,607

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 assessments 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 two parcels that are improved with a 2-story dwelling of frame exterior construction with 1,796 square feet of living area. The dwelling is approximately 80 years old. Features of the home include a full unfinished basement, a fireplace and a 1-car garage. The parcels have a total of 22,200 square foot site<sup>1</sup> and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-05 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 disclosed the subject sold on May 25, 2016 for a price of \$150,000 and had been purchased from Edwin Roger Jannusch as set forth in Section IV-Recent Sale Data of the appeal

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<sup>1</sup> The board of review reported 11,100 square feet of land area. The subject property consists of two property index numbers (P.I.N.s). The board of review failed to include P.I.N. 02-15-211-013-0000 in its response to the appeal.

petition. The appellant in a brief disclosed the subject had been advertised for sale through the Multiple Listing Service (MLS) for 149 days.<sup>2</sup> To document the sale, the appellant submitted a copy of the Settlement Statement, the MLS sheet displaying it was advertised prior to the sale and the Trustee's Deed. The appellant also reported an expenditure of \$50,000 to renovate prior to occupying in December 2016. Based on this evidence, the appellant requested the total assessment be reduced to \$15,000 to reflect the May 2016 purchase price.

The board of review submitted its "Board of Review Notes on Appeal". The board of review disclosed the total assessment for parcel 02-15-211-012-0000 of \$25,967; as noted in footnote #1, the board of review did not address the second parcel. Based on the record, the subject's total assessment for both parcels reflects a market value of \$295,740 or \$164.67 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 with the same neighborhood and classification codes as the subject property. The comparables consist of a 2-story dwelling of frame or stucco exterior construction that range in age from 64 to 150 years old. The comparables have full unfinished basements and 1.5-car or 2-car garages. Two of the comparables have central air conditioning and two comparables have one fireplace each. The dwellings range in size from 1,517 to 2,123 square feet of living area and are situated on sites ranging in size from 5,895 to 11,160 square feet of land area. The comparables sold from June 2014 to August 2015 for prices ranging from \$271,304 to \$386,100 or from \$150.24 to \$184.75 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 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 Board finds the best evidence of market value to be the purchase of the subject property in May 25, 2016 for a price of \$150,000. The appellant provided ample evidence demonstrating the sale had many of the elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the seller was Edwin Roger Jannusch; the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised on the open market with a Multiple Listing Service (MLS); and the property was on

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<sup>2</sup> In Section IV, the appellant incorrectly reported the property had not been advertised.

the market for 149 days prior to its sale. In further support of the transaction, the appellant submitted a copy of the Settlement Statement, which disclosed that commission was paid at settlement.<sup>3</sup> The Board finds the May 2016 purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction and was not able to overcome the subject property's arm's-length purchase. Additionally, the Board gave less weight to the board of review's comparable sales due to their smaller site sizes and dissimilar ages when compared to the subject property. 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 commensurate with the appellant's request is justified.

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<sup>3</sup> While the appellant expended \$50,000 on renovations of the subject property, the Board finds that the assessment at issued is the value of the subject as of January 1, 2016. The sale price in May 2016 is the best evidence of market value as of January 1, 2016.

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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