



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

APPELLANT: Edwin Victor  
DOCKET NO.: 16-26329.001-R-1  
PARCEL NO.: 02-08-208-005-0000

The parties of record before the Property Tax Appeal Board are Edwin Victor, the appellant(s), by attorney Edward P. Larkin, Attorney at Law 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:** \$14,912  
**IMPR.:** \$46,088  
**TOTAL:** \$61,000

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 two-story dwelling of frame construction with 3,515 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 27,114 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant's pleadings indicated the issue on appeal was equity. However, the appellant did not submit information on equity comparables. The appellant submitted copies of the purchase contract and settlement statement showing a closing date of August 4, 2015. According to the documents, the appellant paid \$610,000 for the residence and the parties were each represented by real estate brokers.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,733. The subject property has an improvement assessment of \$51,821 or \$14.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review's comparables have building sizes from 3,159 to 3,549 square feet of living area, are 16 years old, are located from 1/4 mile to the same block as the subject property and have improvement assessments from \$15.50 to \$16.95 per square foot of living area. As to the subject, the board's grid sheet reflects that the subject sold August 1, 2015 for a value of \$610,000. In addition, the board's comparable #2 sold on June 1, 2015 for a value of \$572,000.

### **Conclusion of Law**

Initially, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be the *board of review's comparables #1, #3, and #4*. These comparables had improvement assessments that ranged from \$15.50 to \$15.89 per square foot of living area. The subject's improvement assessment of \$14.74 per square foot of living area falls *below* the range established by the best comparables in this record. The Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified on this issue.

Secondly, 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 August 2015 for a price of \$610,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed that the property was sold using Realtors and the property had been advertised on the open market. In further support of the transaction, the appellant submitted a copy of the sales contract and settlement statement. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. In contrast, the board of review's evidence reflects the inclusion of the subject's sale data on its sales comparison grid sheet. Based on this record, the Board finds the subject property had a market value of \$610,000 as of August 4, 2015. Since market value has been

Docket No: 16-26329.001-R-1

determined the 10% level of assessment as determined by the Cook County Classification Ordinance for class 2, residential property shall apply.

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: April 21, 2020



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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