



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

APPELLANT: Walter Patelski  
DOCKET NO.: 16-38547.001-R-1  
PARCEL NO.: 04-18-404-030-0000

The parties of record before the Property Tax Appeal Board are Walter Patelski, the appellant(s); 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:** \$35,280  
**IMPR.:** \$38,896  
**TOTAL:** \$74,176

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, 39 year old, single-family dwelling of frame construction containing 3,397 square feet of living area. The property has a 33,600 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant pleadings state that the subject sold by Ralph Patterson on October 2, 2016 for \$655,000. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed the closing date, sale price, that the parties to the transaction were not related, the seller's mortgage was not assumed, and that the subject was advertised for sale on the MLS with a realtor for three months. However, the appellant also submitted a realtor's online printout stating that a property with an address of 2239 Post Road sold for \$655,000. Appellant also handwrote on the realtor's printout the sale date of October 2, 2016 which is identical to Section IV which states that the subject sold on October 2, 2016 for \$655,000. The appellant's evidence other than Section IV

of the pleadings does not state or include any evidence supporting the sale of the subject in October 2016. Lastly, the appellant submitted three additional sale comparables and five listings.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on 18 equity comparables. Appellant's evidence only included PIN#'s, address, exterior construction, age, size and assessment per square foot for each of the 18 equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessment of \$74,176 was disclosed. The subject's assessment reflects a market value of \$741,760 or \$218.36 per square foot of living area, including land when applying the 2016 level of assessment for class 2-78 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$38,896 or \$11.45 per square foot of living area

In support of its contention of the correct assessment, the board of review submitted four equity comparables and sale data for each comparable.

### **Conclusion of Law**

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant did not submit any evidence supporting the subject's sale in October 2016 such as an MLS/realtor's listing sheet or closing statement. Furthermore, the submitted evidence/pleadings including realtor's printouts support the sale of appellant's sale comparable #1 and not the subject. Therefore, the Board finds that appellant did not meet the burden of proof and a reduction in the subject's assessment is not justified.

Regarding the appellant's sale comparables basis of the appeal, the Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 and the board of review's sale comparables #1 and #4. These comparables were similar in size and location. These similar comparables sold for prices ranging from \$187.00 to \$232.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$218.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also 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 appellant's comparable #1 and the board of review's comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$12.83 to \$18.76 per square foot of living area. The comparables are similar in location, size, and age. The subject's improvement assessment of \$11.45 per square foot of living area falls below the range established by the best comparables in this record. Based on 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.

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: January 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Walter Patelski  
2229 Post Road  
Northbrook, IL 60062

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602