



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

APPELLANT: William & Jeanne Palmer  
DOCKET NO.: 17-20278.001-R-1  
PARCEL NO.: 01-01-206-005-0000

The parties of record before the Property Tax Appeal Board are William & Jeanne Palmer, the appellants; 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:** \$5,130  
**IMPR.:** \$39,015  
**TOTAL:** \$44,145

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 2017 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 55-year old, one-story, single-family dwelling with 2,295 square feet of living area of frame exterior construction. Features of the home include: a full basement, central air conditioning, two bathrooms, one fireplace and a one-car garage. The property has approximately an 10,800 square foot site and is located in Barrington Township, Cook County. The subject is classified as a class 2-04, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted descriptive and sales information on four comparable sales, all of which were located on the same block as the subject. They were improved with a one-story or two-story, frame, single-family dwelling. The improvements ranged in age from 53 to 57 years and in size from 1,834 to 1,955 square feet of living area. The properties sold from November, 2016

through November, 2017 for unadjusted prices that ranged from \$176.47 to \$225.37 per square foot. In support, the appellants submitted copies of printouts from a multiple listing service. Amenities included: a partial or full basement and garage area, while properties #1, #2 and #4 also contained a fireplace therein.

At hearing, appellant, William Palmer, read from prepared remarks outlining the history of the appellants property tax appeals for the subject property as well as remarks regarding the comparables submitted by their evidence submissions. Mr. Palmer testified that he had worked with the township assessor's office to obtain printouts for his comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,145. The subject's assessment reflects a market value of \$441,450 or \$192.35 per square foot of living area, including land, when applying the level of assessment for class 2, residential property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted descriptive and sales information on four comparable sales. They were improved with a one-story or two-story, frame, single-family dwelling located either within a two-block radius or within the subject's subarea. The improvements ranged in age from 47 to 58 years and in size from 1,908 to 2,442 square feet of living area. The properties sold from September, 2015 through July, 2016 for unadjusted prices that ranged from \$204.29 to \$222.75 per square foot. Amenities included: a partial or full basement, one or two fireplaces, and a two-car garage.

At hearing, the board of review's representative rested on the written evidence submission. He testified that he had no personal knowledge regarding the definition of subarea as reflected on the board's evidence nor of the sale details of the board's comparables.

In written rebuttal dated April 10<sup>th</sup>, the appellants asserted that the board of review's properties were of greater value due to the two-story improvements which the appellants argued are more marketable than the subject's ranch-style home. In addition, they indicated that two of the board's properties also include larger land sizes than the subject. Therefore, they stated that they were submitting data on four new comparables to support their position.

In written rebuttal dated July 10<sup>th</sup>, the appellants reiterated the above arguments. In addition at hearing, Mr. Palmer stated that he was genuinely concerned about the growing level of property taxes that Illinois taxpayers are asked to pay to remain in their homes.

### **Conclusion of Law**

Initially, the Board notes that the appellants submitted new sales comparables into evidence as part of the appellants' April 10<sup>th</sup> rebuttal evidence.

As to this part of the appellant's written rebuttal, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the appellants' subsequent new evidence in the form of four new sales submitted in the guise of rebuttal evidence.

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 *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 market value to be *appellant's comparable sales #2 and #3 as well as the board of review's comparable sale #1*. These sales were improved with a 53-year old, one-story, frame, single-family dwelling that ranged in size from 1,908 to 2,004 square feet of living area. The three comparables sold for prices ranging from \$176.47 to \$222.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$192.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, style, age and/or size. Based on this evidence, the Board finds 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

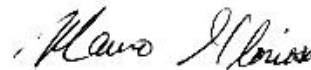
\_\_\_\_\_  
Member

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: November 19, 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

William & Jeanne Palmer  
808 Harriet Lane  
Barrington, IL 60010

COUNTY

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