



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

APPELLANT: Kenneth Young
DOCKET NO.: 17-20808.001-R-1 through 17-20808.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kenneth Young, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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
17-20808.001-R-1	02-06-200-109-0000	9,895	19,280	\$29,175
17-20808.002-R-1	02-06-200-110-0000	5,025	0	\$5,025

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 two parcels. The improved parcel includes a one-story dwelling of frame exterior construction with 2,058 square feet of living area.¹ The dwelling is approximately 61 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a two-car garage. The property has a 39,580 square foot site and is located in Barrington, Palatine Township, Cook County. Parcel 02-06-200-109-0000 is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. Parcel 02-06-200-110-0000 is vacant, is not challenged in this appeal, and is classified as a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant's appraiser reported a dwelling size of 2,114 square feet of living area but did not include a schematic drawing to support the figure. As the difference in dwelling size is relatively minor and given the evidence presented, the Board finds a decision on the record can be made despite the discrepancy.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$342,000 as of November 16, 2016, or about six weeks prior to the valuation date at issue of January 1, 2017. The appraiser utilized the comparable sales approach to value to arrive at the conclusion.

As to the subject dwelling, the appraiser noted the home did not have any updates in the prior 15 years and was "at the low end of a C4 rating" for condition due to the lack of updating. It was also reported in the appraisal that the family room appears to have been the original garage and is finished with very basic building materials with a large storage closet in the middle.

Based on the foregoing evidence, the appellant requested a combined reduced assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" as to one of the parcels. The appellant provided data disclosing the total combined assessment for the subject parcels is \$44,472. The subject's total combined assessment reflects a market value of \$444,720 or \$216.09 per square foot of living area, including land, when using a dwelling size of 2,058 square feet of living area and when applying the median level of assessment for class 2 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 information on four comparable sales located in the same neighborhood code as the subject. The comparables have varying degrees of similarity to the subject in exterior construction and dwelling size. Each comparable has either a full or partial unfinished basement. Three comparables have central air conditioning. The comparables sold from August 2015 to June 2016, comparables #1, #3 and #4 sold for prices ranging from \$415,000 to \$460,000 or from \$215.14 to \$222.76 per square foot of living area, including land and comparable #2 reportedly sold for \$1 without further explanation of the reported sale price.

Based upon the foregoing data, the board of review requested confirmation of the subject's assessments.

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 appraisal submitted by the appellant with an opinion of value for the subject of \$342,000. The Board has given reduced weight to board of review comparables #3 and #4 which sold in 2015, dates more remote in time to the valuation date at issue than other sales in the record. The Board has also given little consideration to board of review comparable sale #2 with a \$1 sale price without further

explanation noting that this sale price is unlikely to be indicative of the subject's estimated market value and further calls into question the arm's length nature of this sale. The Board has given reduced weight to board of review comparable sale #1 due to its significantly newer age and superior partial basement foundation when compared to the subject dwelling that is 61 years old with a concrete slab foundation.

The subject's assessment reflects a market value of \$444,720 or \$216.09 per square foot of living area, including land, which is above the appraised value conclusion of \$342,000, including land, contained in the record. On this limited record, the Board finds the subject property had a market value of \$342,000 as of the assessment date at issue. Since market value has been established the class 2 property level of assessment under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2). Thus, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: July 20, 2021



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

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