



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

APPELLANT: Brett Gossen  
DOCKET NO.: 17-20914.001-R-1  
PARCEL NO.: 02-01-302-068-0000

The parties of record before the Property Tax Appeal Board are Brett Gossen, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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:

**LAND:** \$1,348  
**IMPR.:** \$39,998  
**TOTAL:** \$41,346

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 three-story, multi-family dwelling of masonry exterior construction with 5,742 square feet of living area. The dwelling is approximately 36 years old and has a concrete slab foundation. The property has a 2,697 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same classification and neighborhood codes as the subject property. The

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<sup>1</sup> The Board finds the only evidence of the subject's property description was provided within the appellant's evidence.

appellant's comparables #1 and #5 are also located on the subject's same block. The comparables are each three-story, class 2-11, multi-family dwellings of masonry exterior construction ranging in size from 4,638 to 6,315 square feet of living area. The dwellings range in age from 36 to 49 years old, and each comparable has a concrete slab foundation. One comparable has central air conditioning, and one comparable has a three-car garage. The comparables have improvement assessments ranging from \$32,099 to \$43,321 or from \$6.50 to \$6.97 per square foot of living area. The appellant's submission included a copy of the "Cook County Board of Review" final decision disclosing the subject has a total assessment of \$42,642. The submission by the appellant also revealed the subject has a land assessment of \$1,348 and an improvement assessment of \$41,294 or \$7.19 per square foot of living area.

Based on this evidence the appellant's requested the subject's improvement assessment be reduced to \$37,323 or \$6.50 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 18, 2019. The Cook County Board of Review's Motion to Vacate PTAB's Order of Default was denied by the Property Tax Appeal Board by letter dated September 11, 2019.

### **Conclusion of Law**

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board finds the only evidence of assessment equity to be the appellant's comparables. The Board gives less weight to the appellant's comparables #2 through #4 which differ from the subject in age and/or dwelling size, and the appellant's comparables #1 and #5 are practically identical to the subject in every aspect. The Board gives greater weight to these two comparables which are located on the subject's same block and are identical to the subject dwelling in age, dwelling size and other property characteristics. These two comparables have improvement assessments of \$37,323 and \$39,998 or \$6.50 and \$6.97 per square foot of living area, respectively. The subject's improvement assessment of \$41,294 or \$7.19 per square foot of living area falls above the two best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds

the subject's improvement assessment is not supported. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: November 17, 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

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