



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

APPELLANT: Brian McHale  
DOCKET NO.: 17-21046.001-R-1  
PARCEL NO.: 02-23-302-007-0000

The parties of record before the Property Tax Appeal Board are Brian McHale, 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:** \$3,276  
**IMPR.:** \$24,724  
**TOTAL:** \$28,000

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 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 single-family dwelling of frame exterior construction with 1,747 square feet of living area. The dwelling is approximately 71 years old, has central air conditioning, and a one-car garage. The property has a 10,083 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a retrospective appraisal estimating the subject property has a market value of \$280,000 as of October 25, 2017. The appellant's appraiser developed the sales comparison approach in estimating a market value for the subject property. The appellant's appraiser selected six comparable sales with sale dates ranging from April to October of 2017 for prices ranging from \$265,000 to \$302,500 or from \$145.29 to \$214.40 per square foot of living area, including land.

The appraiser adjusted the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$252,000 to \$292,500.

The appellant disclosed the total assessment for the subject of \$29,152. The subject's assessment reflects a market value of \$291,520 or \$166.87 per square foot of living area, including land, when applying the 2017 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

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 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 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 market value to be the retrospective appraisal estimating the subject property has a market value of \$280,000 as of October 25, 2017. The subject's assessment reflects a market value of \$291,520 or \$166.87 per square foot of living area, including land, which is above the appraised value. Based on this evidence 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:

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

AGENCY

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