



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

APPELLANT: Adam Nelson
DOCKET NO.: 17-22698.001-R-1
PARCEL NO.: 02-05-100-029-0000

The parties of record before the Property Tax Appeal Board are Adam Nelson, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$25,346
IMPR.: \$19,524
TOTAL: \$44,870

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 two-story frame dwelling with 3,472 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 40,554 square foot site and is located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-78 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 information on three comparable sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 39,988 to 40,119 square feet of land area and are improved with similar class 2-78 dwellings of frame construction. The dwellings are each approximately 25 years old and range in size from 2,954 to

3,968 square feet of living area. The comparables each have a full unfinished basement, central air conditioning, one or two fireplaces, and a three-car garage. The properties sold from July 2014¹ to April 2016 for prices ranging from \$412,000 to \$485,000 or from \$122.22 to \$139.47 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$44,870. The requested assessment would reflect a total market value of \$448,700 or \$129.24 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject's assessment reflects a market value of \$550,000 or \$158.41 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales² located within the same block and same neighborhood code as the subject property. The comparables have sites that contain either 39,988 or 40,032 square feet of land area and are improved with similar class 2-78 dwellings of frame construction. The dwellings contain either 3,472 or 3,401 square feet of living area and are approximately 25 years old. The comparables each have a full unfinished basement, central air conditioning, one or two fireplaces, and a three-car garage. The properties sold in February 2016 or May 2014 for \$1 and \$689,900 or \$0 and \$202.85 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #3 and board of review comparable sale #3 as their 2014 sales are dated relative to the January 1, 2017 assessment date at issue. The Board also gave less weight to board of review comparable #1 as its sale price of \$1 does not appear to be reflective of the fair market value of a 3,472 square foot dwelling in Barrington.

¹ Appellant's counsel submitted listing sheets for each of the comparables. The listing sheet for comparable #2 states that the property sold in February 2016, not April 2014 as shown on the grid analysis. The Board finds the sale date disclosed on the listing sheet to be more reliable evidence of the sale date than the handwritten date depicted on the appellant's grid analysis.

² Although the board of review's grid contains information on four comparables, sale information was only provided for comparables #1 and #3. As appellant claims overvaluation as the basis of the appeal, the Board will not consider board of review comparables #2 and #4 as they are not responsive to appellant's claim

The Board finds that appellant's comparable sales #1 and #2 are the best comparables in this record and were similar to the subject in location, age, dwelling size, and most features, with appellant's comparable #2 being nearly identical to the subject property. Further, these two comparables sold more proximate in time to the assessment date at issue. The comparables sold in April and February 2016 for \$412,000 and \$441,000 or \$139.47 and \$127.04 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$550,000 or \$158.41 per square foot of living area, including land, which falls above the values of the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that a reduction in the subject's assessment is warranted.

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: September 21, 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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