



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

APPELLANT: David Pitzele  
DOCKET NO.: 18-50557.001-R-1  
PARCEL NO.: 02-28-301-168-0000

The parties of record before the Property Tax Appeal Board are David Pitzele, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

<b>LAND:</b>	\$484
<b>IMPR.:</b>	\$46,335
<b>TOTAL:</b>	\$46,819

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2018 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 dwelling of frame and masonry exterior construction with 2,023 square feet of living area. The dwelling is approximately 4 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a two-car garage. The property has a 2,768 square foot site located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed the appeal based on a contention of law contending the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax

Appeal Board in the previous tax year under Docket Number 17-46642. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$44,680 based on an agreement between the parties. The appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,819. The board of review asserted that the appellant sold the subject property in an arms-length market transaction within the 2018 tax year. To document the sale, the board of review provided an unofficial copy of the warranty deed along with documents from the Cook County Clerk's office and printouts from realtor.com with the subject's sale history information. The subject was originally listed for sale on August 12, 2015 at \$600,000 and sold on June 29, 2018 for \$532,000 or \$262.98 per square foot of living area, land included.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within the same neighborhood code and in the same block as the subject. These comparables are improved with two-story class 2-95 dwellings that are identical to the subject in property characteristics, except for age. Three of these comparables have 4-year-old dwellings like the subject, whereas comparable #4 is a 1-year-old dwelling. The comparables have improvement assessments of \$46,307 and \$50,763 or \$22.89 to \$25.09 per square foot of building area. Comparables #1 through #3 sold from October 2017 to September 2018 for prices ranging from \$587,500 to \$670,000 or from \$290.41 to \$331.19 per square foot of living area, land included.

The appellant submitted a rebuttal indicating that the board of review's evidence should not be considered as it was based on uniformity and not responsive to the taxpayer's request. The appellant did not refute that the subject sold in an arm's length transaction in June 2018 for \$532,000.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should not be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

**9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based,** or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling, that 2017 and 2018 are within the same general assessment period and that no township equalization factor was applied by county assessment officials for the tax year 2018. However, the record contains evidence indicating the subject property sold in an arm's length transaction after the Board's 2017 decision which was not refuted by the appellant. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted pursuant to section 16-185 of the Property Tax Code to reflect the assessment as established in the Board's prior year's decision.

Furthermore, the Board finds the best evidence of market value to be the sale of the subject property on June 29, 2018 for \$532,000. The board of review provided documentation of the subject's sale listing by various realtors beginning August 12, 2015 until its sale on June 29, 2018. The Board finds the subject's assessment of \$46,335 reflects a market value of \$463,350 which is less than its sale price of \$532,000. The Board further finds the assessment comparables demonstrate the subject property is uniformly assessed. Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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Member



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Member



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Member



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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 19, 2022



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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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