



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

APPELLANT: David Ide
DOCKET NO.: 19-28609.001-R-1
PARCEL NO.: 01-01-216-068-0000

The parties of record before the Property Tax Appeal Board are David Ide, the appellant(s); 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:

LAND: \$11,116
IMPR.: \$68,684
TOTAL: \$79,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2019 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 21,174 square foot parcel of land improved with a 19-year-old, two-story, masonry, single-family dwelling, containing 3,726 square feet of living area. Features of the property include a full, finished basement with a formal recreation room, 2.2 bathrooms, 1 fireplace, and a 3-car garage. The property is located in Barrington, Barrington Township, Cook County and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on seven comparable properties that sold between June 2016 and February 2020 for prices ranging between \$158.31 and \$196.67 per square foot of living area, including land. The comparable sales were improved with a two-story dwelling of either masonry, masonry and cedar, cedar, of frame and masonry construction. They contained between 2,162 and 4,500 square feet of living area, and had

between 2.1 and 4.1 bathrooms. They were located within 2 miles of the subject property and were between 4 and 53 years old. The comparables had either a 2-car, 2.5-car, or 3-car garage and five of the comparable properties had a finished basement.

The appellant submitted a second grid analysis with an additional five sales comparables properties that sold between April 2016 and January 2020 for prices ranging between \$112.67 and \$194.21 per square foot of living area, including land. The comparable sales were improved with a two or three-story dwelling of either masonry and cedar, cedar or aluminum siding construction. They contained between 2,633 and 4,571 square feet of living area and had between 2.1 and 4.2 bathrooms. They were located within one and one-half miles of the subject property and were between 26 and 99 years old. The comparables had either a 2-car or 3-car garage and four of the comparable properties had a finished basement.

In support of its assessment inequity argument, appellant submitted information on five suggested equity comparables. They were each improved with either a two-story or a three-story dwelling of either masonry and cedar, cedar, or aluminum siding construction. They ranged: in size between 2,633 and 4,571 square feet of living area; in improvement assessment between \$13.06 and \$17.13 per square foot of living area; between 2.1 and 4.2 bathrooms; and in age between 26 and 99 years old. Each of appellant's comparables had either a 2-car or 3-car garage and were located within 1.1 miles of the subject property. Based on this evidence, appellant requested a reduction in the subject property's assessment to \$66,261. Appellant also included a copy of the board of review's January 10, 2020, written decision reflecting a final assessment for the subject property of \$79,800.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$79,800, with an improvement assessment of \$68,684, and an assessment per square foot of \$18.43. The subject's assessment reflects a market value of \$798,000, or \$214.17 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties located within the subarea of the subject property. Each of the comparable properties were improved with a two-story dwelling of frame construction that contained between 3,322 and 3,679 square feet of living area, full basements that were either finished or unfinished, and two bathrooms. They ranged in age between 4 and 15 years old and sold between October 2018 and November 2019 for prices ranging between \$262.35 and \$448.49 per square foot of living area, including land. The comparables ranged between \$8.32 and 26.32 in assessment per square foot of living area.

Conclusion of Law

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's sale comparables #4 and #6 from its first grid and comparable #1 from its second grid and the board of review's sales comparables #1 and #2. These properties sold between 2017 in 2019 for prices ranging between \$186.18 and \$448.49 per square foot of living area, including land. They were given more weight because they sold closest to the lien year at issue in the instant appeal and were most similar to the subject property in living area square footage. The subject's current assessment of \$214.17 per square foot of living area, including land, reflects a market value within the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The appellant also 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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$13.06 to \$26.32 per square foot of living area. They were most similar to the subject property in living area square footage and/or closest to in proximity. Lesser weight was given to the comparables with greater differences in living area square footage or were furthest in distance from the subject property. The subject's improvement assessment of \$18.43 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: June 27, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Ide
650 East Hillside Avenue
Barrington, IL 60010-4533

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602