



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

APPELLANT: Helen Allen
DOCKET NO.: 19-29928.001-R-1
PARCEL NO.: 08-09-312-010-0000

The parties of record before the Property Tax Appeal Board are Helen Allen, the appellant; 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: \$5,687
IMPR.: \$33,466
TOTAL: \$39,153

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 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 is improved with a two-story dwelling of frame construction with 2,457 square feet of living area. The dwelling is approximately 49 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a two-car attached garage. The property has an 8,750 square foot site and is located in Arlington Heights, Elk Grove 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 improved with two-story class 2-78 single family dwellings of masonry and frame construction ranging in size from 2,279 to 2,822 square feet of living area. Based on the documents submitted by the appellant, the comparable dwellings were built in 1969 and 1972 and are either 47 or 50 years old. Each comparable has a basement, central air conditioning and a two-car garage. Comparables #2 and #3 have sites

containing 9,100 and 8,750 square feet of land area, respectively. The appellant reported each comparable has the same assessment neighborhood code as the subject property and are located from 1 block to 3 blocks from the subject. The sales occurred from March 2020 to May 2020 for prices ranging from \$300,000 to \$367,500 or from \$130.23 to \$132.15 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$20,000, which would reflect a market value of \$200,000 or \$81.40 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,153. The subject's assessment reflects a market value of \$391,530 or \$159.35 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story class 2-78 dwellings of frame or frame and masonry construction that range in size from 2,012 to 3,506 square feet of living area. The dwellings range in age from 33 to 51 years old. Each property has a full or partial unfinished basement, central air conditioning, one or two fireplaces and a two-car garage. These properties have the same assessment neighborhood code as the subject property with sites ranging in size from 8,174 to 19,043 square feet of land area. The comparables sold from May 2017 to February 2019 for prices ranging from \$378,000 to \$685,000 or from \$176.75 to \$195.38 per square foot of living area, including land.

In rebuttal the appellant asserted that 2019 was the first year of the triennial assessment and the subject's assessment for the 2020 tax year was reduced to \$34,846. To support this statement the appellant submitted a printout disclosing the subject's assessment was reduced by the County Assessor. The printout included a statement that the, "2020 Assessor Certified values include adjustments, where applicable, for COVID-19 effects on property." She requested the subject's assessment be reduced to the same amount. She also contended the board of review sales are upgraded properties.

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 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 board of review comparable sales #1 through #3. These properties are improved with two-story dwellings relatively similar to the subject in location, style, age, size, features, and land area. These comparables sold proximate in time to the assessment date for prices ranging from \$378,000 to \$530,000 or from \$176.75 to \$187.87 per square foot of living area, including land. The subject's assessment reflects a market

value of \$391,530 or \$159.35 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. These sales demonstrate the subject property is not overvalued.

Less weight is given board of review sale #4 due to the sale occurring in May 2017, not as proximate in time to the assessment date as the three other sales provided by the board of review. Additionally, board of review sale #4 has a significantly larger dwelling and larger site relative to the subject property. Less weight is given the sales provided by the appellant as these properties sold in 2020, less proximate in time to the assessment date than are the sales provided by the board of review. The Board gives little weight to the appellant's assertion that the board of review comparables are upgraded properties as there was no documentation submitted by the appellant to support this statement. The Board gives little weight to the appellant's contention that the subject's 2019 assessment should be reduced due to the fact the subject's 2020 assessment was reduced by the County Assessor as the evidence indicates the 2020 reduction may be due to the impact of COVID-19 on property, a factor not applicable in 2019.

Based on this evidence the Board finds 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: August 24, 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

AGENCY

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