



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

APPELLANT: Andrew Malak
DOCKET NO.: 19-31774.001-R-1
PARCEL NO.: 02-19-224-001-0000

The parties of record before the Property Tax Appeal Board are Andrew Malak, 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: \$7,066
IMPR.: \$22,325
TOTAL: \$29,391

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 (PTAB) 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 exterior construction with 1,650 square feet of living area. The dwelling is approximately 42 years old. Features include a concrete slab foundation, central air conditioning, and a two-car garage. The property has an 11,306 square foot site and is located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-07 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 Residential Appeal petition with a grid analysis of five comparable sales along with the multiple listing sheets and photographs for each comparable.¹ The comparables are located within the same neighborhood code as the subject property and are improved with 1

¹ For this analysis, the PTAB utilized the appellant's grid analysis and multiple listing data sheets to glean the descriptive information for the appellant's comparables.

one-story dwelling, 3 two-story dwellings, and 1 split-level dwelling ranging in size from 1,235 to 2,116 square feet of living area. The dwellings range in age from approximately 32 to 44 years old and none of the dwellings have a basement. Two comparables each have one fireplace. Each comparable has central air conditioning and either a one-car or a two-car garage. The appellant described the lot sizes ranging from “0.097” to “0.1329” for three comparables and two comparables with lot size of 1,776 and 8,159 square feet of land area. The comparables have sale dates ranging from February 2019 to March 2020 for prices ranging from \$215,000 to \$255,000 or from \$106.75 to \$194.25 per square foot of living area, including land.² The appellant disclosed in his analysis that the subject sold in November 2018 for a price of \$225,000. The appellant provided no documentation or explanation about the circumstances surrounding the sale.

Based on this evidence, the appellant requested the subject’s 2019 land assessment be reduced to \$6,500 and the improvement assessment be reduced to \$16,000 for a total assessment reduction of \$22,500. The requested assessment would reflect a total market value of \$225,000 or \$136.36 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" petitions disclosing the total assessment for the subject of \$29,391. The subject's assessment reflects a market value of \$293,910 or \$178.13 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight comparable properties with equity data and five of which also sold. Both grid analyses have comparables that are numbered Comp #1 through Comp #4; therefore, the comparables listed in consecutive order within the grid analysis with only one comparable sale will be referred to as comparables #5 through #8. For this analysis, the Board will not consider the board of review’s equity comparables as they are not responsive to the appellant’s overvaluation argument. In addition, the Board will also exclude Comparable #7 from this analysis as it is an outlier with a sale price of \$1.

The board of review comparable sales are located within the same neighborhood code as the subject, one of which is also located within the same block as the subject. The comparable sales #1 through #4 are improved with similar class 2-07, two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,600 to 1,716 square feet of living area. These four comparables have dwellings ranging in age from 40 to 43 years old. Three comparable sales each have a partial basement with unfinished area, and one comparable has a concrete slab foundation. Two comparables each have one fireplace. Each comparable has central air conditioning and a two-car garage. The four comparables are situated on sites ranging in size from 7,830 to 14,627 square feet of land area. Comparables #1 through #4 have sale dates from April to August 2018 for prices ranging from \$331,000 to \$395,000 or from \$193.79

² The appellant’s grid analysis reported the rounded dollar amount per square foot of living area for each comparable. As a result, the PTAB recalculated each of the comparables sale price per square foot (sales price ÷ square feet of living area).

to \$230.19 per square foot of living area, including land. The board of review's analysis also indicated the subject sold in November 2018 for \$225,000. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 parties submitted a total of eight comparable sales for the Board's consideration, excluding the board of review comparable sale #7 which is an outlier. The Board gives less weight to the appellant's comparable sales #1 through #4 due to differences in their one-story or split-level designs, dwelling sizes, and/or foundation types when compared to the subject property. The Board also gives less weight to the board of review comparables #1, #3 and #4 due to their dissimilar foundations when compared to the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparable sale #5 and the board of review comparable sale #2. These comparable sales are closer in dwelling size to the subject property and have other features similar to the subject property, except upward adjustments are required for their smaller lot sizes to make them more equivalent to the subject property. These two comparables sold on March 2020 and April 2018 for \$250,000 and \$360,000 or \$140.77 and \$218.84 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$293,910 or \$178.13 per square foot of living area, including land, is bracketed by the two most similar comparables in this record. Both parties revealed the subject sold in November 2018 for a sales price of \$225,000. However, the appellant did not mark this as the basis of the appeal and provided no evidence demonstrating the arm's length nature of the sale. Based on the evidence in this record and considering the recent sale of the subject property, 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:

July 20, 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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