



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

APPELLANT: Richard Crouse  
DOCKET NO.: 19-38953.001-R-1  
PARCEL NO.: 02-28-206-028-0000

The parties of record before the Property Tax Appeal Board are Richard Crouse, 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 **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:** \$10,272  
**IMPR.:** \$24,968  
**TOTAL:** \$35,240

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 consists of a one-story dwelling of frame exterior construction with approximately 1,991 square feet of living area. The dwelling was approximately 48 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 17,121 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-04 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 an appraisal prepared by Mike Crouse, a certified Illinois appraiser, estimating the subject property had a market value of \$352,400 as of January 1, 2019. As part of the Addendum, the appraiser reported that he is related to the owners of the subject property. The appraiser described that the rear of the subject parcel backs to a high school activity field and concession stand.

For purposes of the appraisal, Crouse utilized the sales comparison approach to value analyzing four comparable sales located within .37 of a mile from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction which range in size from 2,044 to 2,124 square feet of living area. The dwellings range in age from 42 to 47 years old and feature basements, three of which have recreation rooms. Each home has central air conditioning, a fireplace and a two-car garage. The comparables sold from January to November 2018 for prices ranging from \$335,000 to \$401,000 or from \$163.89 to \$194.94 per square foot of living area, including land.

After adjustments for differences as outlined in the appraisal report, the appraiser opined adjusted sales prices ranging from \$328,000 to \$372,400. The appraiser wrote that the Win Total software weights each comparable after adjustments were made for each of the four comparables as follows: 28.29%, 23.67%, 24.65% and 23.39%, respectively. In reconciliation, Crouse concluded a market value for the subject property of \$352,400 as of January 1, 2019.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,066. The subject's assessment reflects a market value of \$380,660 or \$191.19 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject; board of review comparable sale #2 is the same property as the appellant's appraisal sale #3. The comparables consist of one-story dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 44 to 48 years old and range in size from 2,052 to 2,356 square feet of living area. Each comparable has a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. Comparable #3 reportedly sold in May 2019 for \$1 and the remaining three comparables sold in June or November 2018 for prices ranging from \$395,000 to \$477,000 or from \$176.15 to \$229.99 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the common property presented by the parties in the record and argued that the board of review comparables are each four-bedroom dwellings whereas the subject is a three-bedroom home. In addition, slight variances in location were set forth for the board of review comparables and board of review comparable #3 which "sold" for \$1 was described as a "title transfer to owner's trust." Although arguing that board of review comparable #1 was a "questionable" comparable, the appellant supplied another appraisal prepared by Crouse which added this property as appraisal sale #5 and board of review comparable #4 was added as appraisal sale #6. The "amended" appraisal prepared as of March 28, 2021 and filed in rebuttal concluded a market value for the subject of \$352,400 as of January 1, 2019.

### **Conclusion of Law**

As an initial matter and pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the "amended" appraisal submitted by appellant with two additional comparable sales which were originally been presented by the board of review in conjunction with his rebuttal argument. The other portions of the appellant's rebuttal have been analyzed in this decision.

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 appellant submitted an appraisal of the subject property and the board of review presented four suggested comparable sales, one of which was contained within the appraisal report, in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 with the reported \$1 sale price which, without further explanation, is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of the sale. The Board has given reduced weight to board of review comparable #4 as this dwelling is larger than the subject as compared to other comparable sales contained in the record.

The Property Tax Appeal Board further notes that the board of review did not address the appraisal report or present any evidence why the appraisal was not a credible indication of the estimated market value of the subject property. Furthermore, while board of review comparable #1 is relatively similar to the subject property in many characteristics, the Property Tax Appeal Board finds that this property had a sale price in November 2018 which is approximately \$100,000 greater than the subject's estimated market value as reflected by its assessment which on its face calls into question the similarity of this property to the subject.

Therefore, on this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$380,660 or \$191.19 per square foot of living area, including land, which is above the appraised value of \$352,400 or \$177.00 per square foot of living area, including land, as of January 1, 2019. Having thoroughly examined the record evidence, the Board finds the best evidence in the record leads to the conclusion that the subject property had a market value of \$352,400 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply and a reduction shall issue. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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

APPELLANT

Richard Crouse  
844 W Partridge Drive  
Palatine, IL 60067

COUNTY

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