



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

APPELLANT: William & Barb Brouse
DOCKET NO.: 19-39378.001-R-1
PARCEL NO.: 02-05-100-017-0000

The parties of record before the Property Tax Appeal Board are William & Barb Brouse, the appellants; 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: \$28,022
IMPR.: \$31,978
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame exterior construction with 3,764 square feet of living area. The dwelling is approximately 28 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a three-car garage. The property has a 40,032 square foot site and is located in Barrington, Palatine Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2019. The appraisal was prepared by Charles Walsh a certified residential real estate appraiser.

The appraisal was prepared with an intended use in support of a property tax appeal with intended users including township, county and state entities. The appraiser described the subject's subdivision as experiencing decreasing market values over the prior ten years and noted that supporting sale data was attached. This attachment was not included in the appellant's submission. The appraiser commented that homes in the subject's subdivision were constructed from 1990 to 1995 and include a range of features and updating.

In estimating the market value of the subject property, the appraiser developed the comparable sales approach to value using the three most recent sales in the subject's subdivision. The comparables have sites that range from 40,032 to 40,511 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that have either 3,898 or 3,968 square feet of living area. The homes are each 27 years old. Each comparable has a basement, two with finished area, and one which is a walk-out style basement. All of the comparables have central air conditioning, one fireplace and a three-car garage. The comparables sold from February 2016 to June 2019 for prices ranging from \$585,000 to \$710,000 or from \$150.08 to \$178.93 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in room count, dwelling size and basement features. After adjustments, the appraiser arrived at a range of adjusted values for the comparables of \$565,310 to \$652,860 and an opinion of market value for the subject of \$600,000.

The appellants submitted written comments describing the subject property along with a Residential Assessment Notice with prior year assessments for the subject. The assessment notice showed assessed values for the subject of \$60,929 in calendar years 2017 and 2018 and \$75,554 in 2019. Based on this evidence, the appellants requested the subject's assessment be reduced to \$60,000 which equates to the appraised value of the subject property when applying the statutory assessment level of 10.0%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,554. The subject's assessment reflects a market value of \$755,540 or \$200.73 per square foot of living area, including land, when applying the statutory level of assessments 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 three comparable sales as one of the comparables excluded sale information. The comparables are located in the same neighborhood code as the subject property and have sites that range in size from 14,878 to 19,225 square feet of land area. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,080 to 3,240 square feet of living area. The homes are either 22 or 28 years old. Each comparable has a basement and one or two fireplaces. Two comparables each have central air conditioning and a three-car garage. The comparables sold from May to July 2018 for prices ranging from \$675,000 to \$758,500 or from \$214.51 to \$364.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellants submitted rebuttal comments contesting the similarities of the board of review comparables to the subject. Specifically, they alleged that board of review comparables are located in the Lakeview Subdivision which is several miles away from the subject and benefits from city water and sewer services. In contrast, the subject's Fielding Place Subdivision is located in an unincorporated area of Palatine Township where all of the subdivision homes are situated on similarly sized lots and have private well water and septic sewer service. The appellant's further described features of the subject property and noted that their kitchen and bathroom features are original. The appellants' rebuttal submission included information on four additional properties in their subdivision, as further support of their claim of overvaluation.

The appellants submitted information on additional properties not previously submitted. The Board finds that a party to an appeal may not introduce new evidence on rebuttal. Section 1910.67(c) of the rules of the Property Tax Appeal Board provides:

c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.67(c))

Therefore, the Board did not analyze the additional information submitted by the appellant in their rebuttal evidence.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted an appraisal and four comparables for the Board's consideration. The Board finds that the board of review failed to dispute the appellants' rebuttal contesting similarities of the board of review comparable sales to the subject, specifically with respect to location, site size and access to city water and sewer services. The Board further finds that these elements are significant in establishing the market value of the subject property. As a result, the Board gave less weight to the board of review comparables.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. While one of the appraisal comparables has a 2016 sale which is somewhat dated, the remaining two comparables have sales dates in 2018 and 2019. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$600,000 as of the assessment date at issue and a reduction in the assessment commensurate with the appellants' request is appropriate.

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: February 16, 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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