



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

APPELLANT: James Gosswein
DOCKET NO.: 19-39592.001-R-1
PARCEL NO.: 02-05-100-011-0000

The parties of record before the Property Tax Appeal Board are James Gosswein, 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: \$21,204
IMPR.: \$35,796
TOTAL: \$57,000

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 two-story dwelling of frame exterior construction with 3,472 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car garage. The property has a 39,988 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 appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$570,000 as of January 1, 2019. The appraisal was prepared by Charles Walsh, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the retrospective appraisal was performed for a tax assessment appeal. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach, the appellant's appraiser selected three comparable properties located within the same subdivision as the subject. The comparables were described as two-story dwellings with either 3,898 or 3,968 square feet of living area. The comparables were 27 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging 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, including land. The appraiser applied adjustments to the comparables for differences in condition, number of bathrooms, gross living area, basement walkout, and/or basement finished area, resulting in adjusted sale prices ranging from \$555,090 to \$571,640 or from \$142.40 to \$146.25 per square foot of living area, including land. Based on the adjusted sale prices, the appraiser arrived at an estimated market for the subject of \$570,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,335. The subject's assessment reflects a market value of \$733,350 or \$211.22 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within the same assessment neighborhood code and same block as the subject.¹ The two comparables have sites with 40,032 and 39,988 square feet of land area and are improved with two-story dwellings of frame exterior construction that have 3,401 and 2,954 square feet of living area, respectively. The dwellings are 28 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables sold in June 2019 and August 2016 for prices of \$1 and \$412,000 or for \$0.00 and \$139.47 per square foot of living area, including land. Based on this evidence, the board of review requests confirmation of the subject's assessment.

The appellant submitted a rebuttal letter critiquing the board of review's comparables.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three comparable sales with varying degrees of similarity to the subject property. Even though one comparable is an

¹ The Board finds equity comparables #3 and #4 do not address the appellant's overvaluation argument and will not be considered further in this analysis.

older sale and all have larger dwelling sizes, these comparables are located within the same subdivision as the subject. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$570,000. The subject's assessment reflects a market value of \$733,350, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$570,000 as of January 1, 2019. Furthermore, the Board gave no weight to board of review comparable sale #1 which sold for \$1, calling into question the arm's length nature of the transaction and comparable #2 supports a reduction in the subject's assessment. Since market value has been established the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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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