



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

APPELLANT: John Barnutz  
DOCKET NO.: 19-39603.001-R-1  
PARCEL NO.: 02-26-406-006-0000

The parties of record before the Property Tax Appeal Board are John Barnutz, 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:** \$6,500  
**IMPR.:** \$3,000  
**TOTAL:** \$9,500

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 stucco<sup>1</sup> exterior construction with 1,672 square feet of living area. The dwelling was constructed in approximately 1957. Features of the home include a concrete slab foundation, a fireplace and a 200 square foot one-car garage. The property has a 20,000 square foot site and is located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 22, 2019 for a price of \$95,000. The appellant completed Section IV-Recent Sale Data of the appeal disclosing the subject was purchased from Roy J. Moody and that the transaction was not between family

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<sup>1</sup> While the parties disagree on the exterior construction of the subject, the Board finds this dispute is not relevant to the final determination of the subject's correct assessment.

members or related corporations. The appellant indicated the subject property had been advertised online, was for-sale-by-owner, had been on the market for three years and that the subject property was not sold due to a foreclosure action.

The appellant also submitted copies of the settlement statement and purchase contract associated with the sale of the subject. The settlement statement did not list any commission payments to realtors. The seller of the subject property included language in the purchase contract which stated, "property sold as a tear down." Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,378. The subject's assessment reflects a market value of \$263,780 or \$157.76 per square foot of living area, land included, when applying the statutory level of assessments for class 2 property of 10% 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 three comparable sales. Two of the comparables are located in the same neighborhood code as the subject. The comparables have sites that range in size from 7,800 to 10,500 square feet of land area and are improved with class 2-03 dwellings of frame or frame and masonry exterior construction that range in size from 1,248 to 1,477 square feet of land area. The homes range in age from 56 to 64 years old. Two of the comparables have basements with finished area and one comparable has a crawl space foundation. Each comparable has from a two-car to a three-car garage. One comparable has central air conditioning and one comparable has a fireplace. The comparables sold from May 2018 to November 2019 for prices ranging from \$252,500 to \$320,000 or from \$185.94 to \$256.41 per square foot of living area, land included. Based on this evidence, the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted documents supporting the recent purchase of the subject property and the board of review submitted three comparable sales for the Board's consideration. The Board finds that the subject property was sold as a "tear down" property which suggests inferior condition. The Board gave less weight to the board of review comparable sales which differ from the subject in site size and/or finished basement and as each has an average condition rating while the subject's recent sale appears to suggest the subject's condition as inferior to each of the comparables.

The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on

the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967)

In this case, the Board finds the best evidence of market value in the record to be the purchase of the subject property in April 2019 for a price of \$95,000 a date four months after the valuation date at issue of January 1, 2019. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market on the Internet and it had been on the market for three years. In further support of the transaction the appellant submitted a copy of the sales contract and settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$95,000 as of January 1, 2019. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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