



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

APPELLANT: Richard Morgan
DOCKET NO.: 19-41422.001-R-1
PARCEL NO.: 07-25-300-010-0000

The parties of record before the Property Tax Appeal Board are Richard Morgan, 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: \$7,044
IMPR.: \$30,805
TOTAL: \$37,849

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 containing 2,177 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has an 8,288 square foot site and is located in Elk Grove Village, Schaumburg Township, Cook County. The subject is classified as 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 information on four comparable sales located outside of the subject's assessment neighborhood code and from 1 to 1.4 miles from the subject property. The comparables have sites ranging in size from 8,327 to 10,870 square feet of land area that are improved with class 2-78 dwellings ranging in size from 2,124 to 2,500 square feet of living area. Three of the comparables are either 42 or 49 years old. The appellant did not report the age

for comparable #3. Three comparables have partial basements with finished area. Each comparable has central air conditioning and a garage with 380 or 400 square feet of building area. Three comparables each have a fireplace. The comparables sold from August 2017 to April 2020 for prices ranging from \$320,000 to \$346,000 or from \$136.00 to \$155.58 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$33,401 or a market value of \$334,010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,849. The subject's assessment reflects a market value of \$378,490 or \$173.86 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 improved with two-story dwellings of frame exterior construction ranging in size from 2,122 to 2,518 square feet of living area and range in age from 31 to 36 years old. The comparables have sites ranging in size from 7,918 to 10,437 square feet of land area and have the same assessment neighborhood code as the subject property. Each property has a partial or a full basement with one having finished area, central air conditioning and a 2-car or a 2.5-car garage. Three comparables each have a fireplace. These properties sold from January to August 2019 for prices ranging from \$410,000 to \$515,000 or from \$190.70 to \$215.83 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board finds eight comparable sales were submitted by the parties to support their respective positions. The Board gave less weight to the appellant's comparables due to their locations outside of the subject's assessment neighborhood code and at least 1 mile from the subject. In addition, two comparables sold in either 2017 or 2020 less proximate in time to the January 1, 2019 assessment date than the other sales in the record. Furthermore, three comparables have finished basement area and one comparable lacks a basement foundation unlike the subject. The Board also gave less weight to board of review comparable #3 which has a finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of the subject's market value to be the remaining board of review comparables which are similar to the subject property in location, age, dwelling size and features. These comparables sold from January to August 2019 for prices ranging from \$410,000 to \$488,000 or from \$190.70 to \$215.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,490 or \$173.86 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to

the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, 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: October 19, 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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