



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

APPELLANT: Daniel Hostetler  
DOCKET NO.: 19-43886.001-R-1  
PARCEL NO.: 02-35-301-025-0000

The parties of record before the Property Tax Appeal Board are Daniel Hostetler, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$7,927  
**IMPR.:** \$37,755  
**TOTAL:** \$45,682

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 49-year-old one-story, single-family dwelling of masonry construction with 2,899 square feet of living area. Features of the home include a crawl space, central air conditioning, a fireplace and a 2.5-car garage. The property has a 22,651 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 1, 2019, for a price of \$300,000. This evidence included the settlement statement and answers to Section IV – Recent Sale Data of their appeal. In a submitted brief the appellant indicated that the subject was

purchased on March 21, 2019.<sup>1</sup>, for a gross price of \$300,000 in an arms-length transaction. Additionally, the appellant requested that the 2019 three-year average median level of assessment of 9.46% apply.

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 \$45,682. The subject's assessment reflects a market value of \$456,820 or \$157.59 per square foot of living area, land included, when applying the 10% 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.

The matter was set for a hearing before Administrative Law Judge for the Property Tax Appeal Board on June 12, 2023. Prior to hearing the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

### **Conclusion of Law**

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 *did not meet* this burden of proof and a reduction in the subject's assessment on this basis *is not* warranted.

The appellants presented evidence that the subject property was sold on April 1, 2019, for a price of \$300,000. The appellants completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related and the sale of property was not the subject of a foreclosure. The record does provide evidence that the property was advertised in the open market prior to its sale and failed to determine realtor involvement in the sale.<sup>2</sup> There is no evidence about what the owner did to market the subject or how long it was on the market before the sale. The Board gives little weight to the subject's sale because of the absence of evidence that it was exposed to the market. Based on the evidence, the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued. The Board therefore finds that a reduction in the subject's assessment on the evidence provided by the appellant *is not* justified.

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<sup>1</sup> The appellants settlement statement and submitted appellant appeal form lists a settlement date of April 1, 2019. The BOR list a sale date of April 5, 2019, in its submitted Comparable sales grid analysis. The board finds the best evidence of the sale date to be the settlement statement submitted by the appellant.

<sup>2</sup> The appellant noted on Section IV - Recent Sale Data of the PTAB residential appeal form, that it was "unknown" who the property was sold by and "unknown" how long the property was on the market before it was sold.

Additionally, the Board finds that it is not authorized to apply an assessment level to the subject property other than the 10% assessment level found in the Cook County Real Property Assessment Classification Ordinance. Furthermore, the Board accords no weight to the appellant's argument and analysis utilizing the "IL Dept. Of Revenue's 2017 sales-ratio study median level of assessment of 9.48%." The appellant provided no statute or caselaw which would allow the Board to determine if such an analysis should be utilized.

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 20, 2024



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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