



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

APPELLANT: In Park
DOCKET NO.: 19-46426.001-R-1
PARCEL NO.: 03-16-104-043-0000

The parties of record before the Property Tax Appeal Board are In Park, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$5,703
IMPR.: \$30,913
TOTAL: \$36,616

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 multi-level dwelling with 1,435 square feet of living area of frame exterior construction. The dwelling is approximately 47 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, 2 full bathrooms, 1 half bathroom, and a 2-car garage. The property has a 9,125 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity concerning the improvement assessment as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 8,890 to 11,269 square feet of land area and are improved with class 2-34, multi-level homes of frame or frame and masonry

exterior construction ranging in size from 1,416 to 1,535 square feet of living area. The dwellings range in age from 47 to 52 years old. Each home has a basement with finished area, central air conditioning, 2 full bathroom, one or two half bathrooms, and a 2-car garage. Three homes each have a fireplace. The comparables sold from February 2017 to January 2020 for prices ranging from \$270,000 to \$315,000 or from \$185.67 to \$210.00 per square foot of living area, including land.

The appellant also submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-34, multi-level homes of frame or frame and masonry exterior construction ranging in size from 1,414 to 1,510 square feet of living area. The dwellings range in age from 39 to 53 years old. Each home has a basement with finished area, central air conditioning, one or two full bathrooms, one half bathroom, and a 2-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$24,278 to \$26,984 or from \$17.17 to \$18.10 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,616. The subject's assessment reflects a market value of \$366,160 or \$255.16 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%. The subject has an improvement assessment of \$30,913 or \$21.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 9,224 to 11,250 square feet of land area and are improved with class 2-34, multi-level homes of frame and masonry exterior construction ranging in size from 1,212 to 1,449 square feet of living area. The dwellings range in age from 48 to 61 years old. Each home has a basement with finished area, and one or two full bathrooms. Three homes each have central air conditioning, three homes each have a fireplace, and three homes each have a half bathroom. Two homes each have a 2-car garage. The comparables sold from January 2017 to September 2018 for prices ranging from \$331,000 to \$388,000 or from \$265.88 to \$273.10 per square foot of living area, including land. The comparables have improvement assessments ranging from \$27,163 to \$30,124 or from \$20.79 to \$22.44 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3 and #4, which each sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date but have varying degrees of similarity to the subject. These two comparables sold for prices of \$331,000 and \$373,000 or for \$273.10 and \$271.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$366,160 or \$255.16 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis, which appears to be justified given the subject's larger dwelling size compared to the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #4, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and some features. These comparables have improvement assessments that range from \$24,278 to \$29,840 or from \$17.17 to \$21.69 per square foot of living area. The subject's improvement assessment of \$30,913 or \$21.54 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but within the range on a per square foot basis. Based on this record and after considering appropriate adjustment to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

August 22, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

In Park, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602