



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

APPELLANT: Michelle DiMarca  
DOCKET NO.: 19-46466.001-R-1  
PARCEL NO.: 02-36-209-002-0000

The parties of record before the Property Tax Appeal Board are Michelle DiMarca, the appellant(s), 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:** \$3,256  
**IMPR.:** \$19,752  
**TOTAL:** \$23,008

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 65-year-old, one-story, single-family dwelling of frame construction with 1,411 square feet of living area. Features of the home include a crawl space, central air conditioning and a two-car garage. The property has a 10,020 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 contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted eight comparable sales with varying degrees of similarity to the subject. Six of the suggested comparables were located within the same subarea as the subject and all the comparables had the same neighborhood code as the subject. The comparables are described as single-family dwellings of frame construction. They sold from

March 2017 to November 2018 for prices ranging from \$110.25 to \$149.15 per square foot of living area, including land.

In support of the equity argument, the appellant submitted information on 16 equity comparables with varying degrees of similarities to the subject. The appellant reported that five of the comparables were located either within the same subarea or within a ¼ mile radius of the subject but disclosed that all the suggested comparables had the same neighborhood code as the subject. The comparables had improvement assessments ranging from \$11.51 to \$12.44 per square foot of living area. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to \$15,560.

The appellant also indicated a contention of law as a basis of this appeal. Included in the submitted evidence was a brief entitled "Brief in support of Residential Appeal" which provided argument that the subject property was being inequitably assessed and overvalued. Neither the appellant's brief nor submitted evidence provided evidence to support a contention of law as a basis for this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,008 with an improvement assessment of \$19,752 or \$14.00 per square foot of living area. The total assessment reflects a market value of \$230,080 or \$163.06 per square foot of living area, land included, using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The comparable sales occurred from October 2018 to August 2019 for prices ranging from \$177.88 to \$245.26 per square foot of living area, including land. The comparables had the same neighborhood code as the subject.

The four equity comparables were all located within a block of the subject and had improvement assessments that ranged \$14.33 to \$16.55 per square foot of living area. The board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's four suggested comparable properties fail to support the assessed valuation because they have superior characteristics than the subject. The appellant also argued that the board of review recognized a "*glaring error* in assessment when it reduced the assessment in a subsequent year of the triennial assessment." In addition, the appellant submitted a copy of the subject property's 2020 board of review's decision lowering the subject's total assessment.<sup>1</sup> The appellant reaffirmed the request for an assessment reduction.

Prior to a scheduled January 3, 2024, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

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<sup>1</sup> The appellant argued that the decisions in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and the 400 Condominium Association, et al., v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979), require that the assessment for 2019 must be reduced to the assessment set by the board of review for 2020.

### Conclusion of Law

The taxpayer 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 that a reduction in the subject's assessment is not warranted.

As a preliminary matter, the Board rejects the appellant's argument that the Board should consider the board of reviews subsequent reduction in assessment for the subject in determining whether the subject is overvalued or inequitably assessed. The fact that the board of review assessed the subject at \$18,918 for 2020 does not mean that its assessment of \$23,008 for 2019 was erroneous. See John J. Moroney & Co. v. Ill. Property Tax Appeal Bd., 2013 IL App (1st) 120493, ¶45 ("just because factors warranting a reduction existed in 2006, does not necessarily mean they existed in 2005, or any other year for that matter"). The other cases cited by the appellant do not support this argument because they involved egregious assessment errors. See Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 89 (1974) (assessment increased from \$9,510 to \$246,810 in one year despite lack of changes to the property); 400 Condominium Ass'n v. Tully, 79 Ill. App. 3d 686, 691 (1<sup>st</sup> Dist. 1979) (garage assessed separately from adjacent condominium building in violation of Condominium Property Act). The Board finds that a reduction on this basis is not warranted where there were no glaring assessment errors such as those present in Hoyne and 400 Condominium.

Turning to appellant's other arguments, the Board finds the best evidence of assessment equity to be the appellant's comparables #3, #5, #6, #7 and #8 and the board of review's comparables #3 and #4. These equity comparables had improvement assessments that ranged from \$11.99 to \$16.55 per square foot of living area. The subject's improvement assessment of \$14.00 per square foot of living area falls within the range established by the best comparables in this record. After considering the differences and similarities between the suggested comparables and the subject, the Board finds the subject's improvement assessment is supported. Based on this record 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.

The appellant also 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board finds the best evidence of market value to be the appellant's sales comparables #1 through #8 and the board of review's sales comparables #1, #2 and #4. These comparables had sales prices ranging from \$110.25 to \$224.83 per square foot of building area, land included. The subject's assessment reflects a market value of \$163.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering the differences and similarities between the suggested comparables and the subject, the Board finds the subject's market value is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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