



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

APPELLANT: Emilie Clark
DOCKET NO.: 19-46743.001-R-1
PARCEL NO.: 02-23-203-027-0000

The parties of record before the Property Tax Appeal Board are Emilie Clark, 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 **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: \$3,969
IMPR.: \$33,731
TOTAL: \$37,700

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 an owner-occupied, 70-year-old, two-story dwelling of frame and masonry construction with 2,910 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has an 11,340 square foot site located in Palatine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment equity. In support of the overvaluation argument, the appellant submitted a Multiple Listing Service printout and a settlement statement disclosing the subject property was purchased on June 29, 2017, for a price of \$377,000, or \$129.55 per square foot of living area, including land. In further support of the overvaluation argument, the appellant submitted an appraisal with a valuation date of March 17, 2020, indicating the subject's market value is \$435,000, or \$149.48 per square foot of living

area, including land. In support of the assessment equity argument, the appellant submitted descriptions and assessment information for four properties suggested as comparable to the subject. The comparables range in improvement assessment from \$7.62 to \$13.78 per square foot of living area. 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 \$49,117. The subject's assessment reflects a market value of \$491,170 or \$168.79 per square foot of living area, land included, when using the 2019 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$45,148, or \$15.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted descriptions, assessment, and recent sale information for the subject and four properties suggested as comparable to the subject. The board of review confirmed the sale of the subject and submitted recent sales for four properties suggested as comparable to the subject property. The comparable sales range from \$172.34 to \$216.37 per square foot of living area, including land. The board of review's assessment comparables range in improvement assessment from \$16.13 to \$17.70 per square foot of living area.

In written rebuttal, the appellant stated the board of review's comparable properties #1, #2, and #4 are 440, 692, and 404 square feet different in square feet of living area in comparison to the subject. Additionally, the appellant stated the board of review did not contest the recent sale of the subject and did not adjust its comparable properties.

At hearing, the appellant presented assessment comparables and stated the subject was purchased in an arm's length transaction in June 2017 for a price of \$377,000. The appellant stated an appraisal was previously submitted and indicated the subject's market value was \$435,000 as of March 17, 2020. The board of review's representative presented four assessment and sale comparables and stated the subject's purchase price is below the range of the board of review's comparable sales and therefore, the subject's purchase price does not reflect its market value. The appellant stated the subject's sale price is below the range of the board of review's comparable properties; however, the recent sale price was an arm's length sale and reflective of the subject's market value.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparable #3. These comparables had improvement assessments that ranged from \$7.62 to \$16.13 per square foot of living area. The subject's improvement assessment of \$15.51 per square foot of living area falls within the range established by the best comparables in this record. 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 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 Board finds the best evidence of market value to be the purchase of the subject property on June 29, 2017, for a price of \$377,000. Less weight was given to the appellant's appraisal as the appraiser was not present at hearing to testify regarding his conclusion of value. The appellant provided evidence demonstrating the subject's recent 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 was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service for eight months. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board notes the settlement statement indicates commissions were paid to two real estate brokers. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$377,000 as of January 1, 2019. The Board notes that on a price per square foot of dwelling area basis, the recent sale of the subject is below the board of review's unadjusted comparable sales; however after making adjustments to account for differences between the subject and the board's sales, for factors such as number of bathrooms, date of sale, and square footage of living area, the Board finds the subject's sale price is within the range of the recent sales in the record. The subject's recent sale reflects its market value. Since market value has been determined the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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: March 26, 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

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

APPELLANT

Emilie Clark, 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