



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

APPELLANT: Roland Gustafson
DOCKET NO.: 20-20579.001-R-1
PARCEL NO.: 02-14-105-002-0000

The parties of record before the Property Tax Appeal Board are Roland Gustafson, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$4,520
IMPR.: \$20,163
TOTAL: \$24,683

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 2020 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, multi-level, single-family dwelling of frame and masonry construction with 1,969 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial basement with a formal recreational room, central air conditioning, and a one-car garage. The property has a 9,040 square foot site and is located in Palatine, Palatine 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 assessment inequity as the basis of the appeal. The appellant submitted four equity comparables for consideration for this appeal. The appellant did not report the exact proximity of the comparables to the subject but disclosed that they had the same neighborhood code as the subject. The comparables were improved with single-family residences of either frame or masonry or frame and masonry construction. The improvements ranged: in age from 48

to 49 years old; in size from 1,937 to 2,478 square feet of living area; and in improvement assessment from \$9.71 to \$10.50 per square foot of living area. Based on this evidence, the appellant requested an assessment of \$24,683.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,612. The subject property has an improvement assessment of \$23,092 or \$11.73 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review did not report the exact proximity of the comparables to the subject but disclosed that they had a different neighborhood code from the subject. These comparables were improved with multi-level single-family residences of either frame or frame and masonry construction. The improvements ranged: in age from 41 to 55 years old; in size from 1,952 to 2,139 square feet of living area; and in improvement assessment from \$12.97 to \$19.75 per square foot of living area.

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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of assessment equity to be *appellant comparables*. These comparables were given greater weight due to their similar neighborhood code relative to the subject. These comparables had improvement assessments that ranged from \$9.71 to \$10.50 per square foot of living area. The subject's improvement assessment of \$11.73 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* 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: 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

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

APPELLANT

Roland Gustafson, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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