



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

APPELLANT: David Suter
DOCKET NO.: 20-20681.001-R-1
PARCEL NO.: 02-13-306-021-0000

The parties of record before the Property Tax Appeal Board are David Suter, the appellant, by Amy C. Floyd, Attorney at Law in Chicago; 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: \$4,704
IMPR.: \$19,000
TOTAL: \$23,704

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 a multi-level dwelling of frame and masonry exterior construction with 1,520 square feet of living area. The dwelling is approximately 57 years old. Features include a partial unfinished basement, central air conditioning and a two-car garage. The property has a 9,409 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,664 to 2,164 square feet of living area. The dwellings are from 48 to 55 years old. Each comparable has a partial or a full basement with finished area, three comparables each have

central air conditioning, and two comparables each have one fireplace. The appellant's exterior photographs show each comparable has a garage. The comparables have improvement assessments ranging from \$18,606 to \$24,039 or from \$11.11 to \$11.44 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,009 or \$11.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,443. The subject property has an improvement assessment of \$22,739 or \$14.96 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 that are located within different neighborhood codes than the subject. The comparables consist of class 2-34 multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,536 to 1,952 square feet of living area. The dwellings are from 41 to 59 years old. Each comparable has a partial or a full basement with finished area, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$24,604 to \$38,543 or from \$15.47 to \$19.75 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 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 parties submitted eight equity comparables for the Board's consideration. The Board gives more weight to the appellant's comparables #3 and #4 that are located in the same neighborhood code as the subject and are relatively similar to the subject in design, age and some features. However, these two comparables still require downward adjustments for their 21% and 27% larger dwelling sizes and finished basement area to make them more equivalent to the subject. These two comparables have improvement assessments of \$21,105 and \$21,606 or for \$11.19 and \$11.44 per square foot of living area. The subject's improvement assessment of \$22,739 or \$14.96 per square foot of living area falls above the improvement assessments of the two most similar comparables in the record. The Board gave less weight to the appellant's comparables #1 and #2 due to their 42% larger dwelling size or lack of central air conditioning when compared to the subject. The Board also gave less weight to the board of review comparables which are located in a different neighborhood code than the subject. After considering adjustments to the two most similar comparables for differences when compared to the subject property, the Board finds 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: _____

April 15, 2025



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

David Suter, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

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