



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

APPELLANT: David Glenn
DOCKET NO.: 20-20690.001-R-1
PARCEL NO.: 02-19-132-007-0000

The parties of record before the Property Tax Appeal Board are David Glenn, 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: \$4,438
IMPR.: \$14,020
TOTAL: \$18,458

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 exterior construction with 1,246 square feet of living area. The dwelling is approximately 41 years old. Features include a partial basement with finished area, 1 full and 1 half bathrooms, central air conditioning, one fireplace, and a 2-car garage. The property has a 7,102 square foot site and is located in Hoffman Estates, 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 that are located in the same neighborhood code as the subject. No data was provided regarding the proximity of the comparables to the subject property. The comparables consist of class 2-34 multi-level dwellings of frame exterior construction of 1,470 or 1,804 square feet of living area. The dwellings are 48 or 49 years old. Each comparable has a partial

basement with finished area and 2 or 3 full and 1 or 2 half bathrooms. Three comparables each have central air conditioning, one comparable has one fireplace. The appellant's exterior photographs show each comparable has a garage. The comparables have improvement assessments ranging from \$14,332 to \$17,323 or from \$9.60 to \$10.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,834 or \$10.30 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 \$26,143. The subject property has an improvement assessment of \$21,705 or \$17.42 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 each located within a different neighborhood code than the subject. No data was provided regarding the proximity of the comparables to the subject property. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,350 to 1,692 square feet of living area. The dwellings are from 49 to 61 years old. Each comparable has a partial or a full basement with finished area, 1 or 2 full and 1 half bathrooms, central air conditioning, one or two fireplaces, and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$23,924 to \$40,515 or from \$17.68 to \$25.86 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 has given more weight to the appellant's comparables #2, #3 and #4 that are located in the same neighborhood code as the subject and are more similar to the subject dwelling in age and/or dwelling size. However, these comparables require downward adjustments for larger dwelling size and bathroom count as well as upward adjustments for lack of central air conditioning and/or a fireplace when compared to the subject. These three comparables have improvement assessments ranging from \$14,332 to \$16,090 or from \$9.75 to \$10.95 per square foot of living area. The subject's improvement assessment of \$21,705 or \$17.42 per square foot of living area falls above the range established by the most similar comparables in the record. The Board has given less weight to the appellant's comparable #1 due to its larger dwelling size and the board of review comparables due to their dissimilar neighborhood code, older ages and/or larger dwelling sizes when compared to the subject. After considering adjustments to the 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 Glenn, 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