



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

APPELLANT: Robin Dubs
DOCKET NO.: 20-23222.001-R-1
PARCEL NO.: 01-22-400-062-0000

The parties of record before the Property Tax Appeal Board are Robin Dubs, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$24,018
IMPR.: \$39,329
TOTAL: \$63,347

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 two-story dwelling of frame exterior construction with 4,647 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has an 80,063 square foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 71,264 to 248,074 square feet of land area and are improved with class 2-08 dwellings of frame and masonry exterior construction that range in size from 4,237 to 4,770 square feet of living

area. The dwellings range in age from 27 to 31 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and either a 3-car or a 3.5-car garage. The properties sold from May 2017 to April 2020 for prices ranging from \$575,000 to \$640,000 or from \$134.17 to \$139.08 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$63,347. The requested assessment would reflect a total market value of \$633,470 or \$136.32 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,005. The subject's assessment reflects a market value of \$680,050 or \$146.34 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables with equity data which is not responsive to the appellant's overvaluation argument. The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on this equity evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 only market value evidence submitted for the Board's consideration for this appeal was the three comparable sales submitted by the appellant. The Board gives less weight to the appellant's comparable sale #3 that sold in May 2017 which is more than 30 months prior to the subject's January 1, 2020 valuation date at issue, and less likely to reflect the subject's market value for the assessment date at issue. The Board finds the best evidence of market value are the appellant's remaining comparable sales because they are similar to the subject in location, lot size, age, dwelling size, and sold more proximate in time to the January 1, 2020 assessment date at issue for the subject property. These two comparables sold in January and April of 2020 for prices of \$640,000 and \$575,000 or \$134.17 and \$135.71 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$680,050 or \$146.34 per square foot of living area, land included, which falls above the sale prices of the two best comparable sales in this record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: October 18, 2022



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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