



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

APPELLANT: Attilio Cosgrove
DOCKET NO.: 20-25964.001-R-1 through 20-25964.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Attilio Cosgrove, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-25964.001-R-1	01-01-116-002-0000	2,285	13,369	\$15,654
20-25964.002-R-1	01-01-116-005-0000	2,596	750	\$3,346

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 two parcels that are improved with a 1.5-story dwelling of frame exterior construction with 931 square feet of living area. The dwelling is approximately 162 years old with a reported effective age by the appellant's appraiser of 45 years. Features include a crawl space and partial basement foundation, central air conditioning and a two-car garage.¹ The subject property contains approximately 9,299 square feet of land area combined that is located in Barrington, Barrington Township, Cook County. The board of review reported the parcel for Parcel #1 is classified as a Class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

¹ For this appeal, the PIN ending in 002-0000 will be referred to as Parcel #1 and the PIN ending in 005-0000 will be referred to as Parcel #2. The parties differ on the property description of the subject property. The Board finds the best description of the subject property was provided in the appellant's appraisal which included a floorplan sketch of the subject's improvements with measurements and plat, flood, and location maps.

The appellant contends overvaluation with respect to the subject's improvements as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Paul A. Smith, a Certified Residential Real Estate Appraiser, who estimated the subject's two parcels had a combined total market value of \$190,000 as of January 1, 2020. The property rights appraised were fee simple and the intended use of the report was for a tax appeal. In the appraisal, the appraiser noted the subject was built in 1878 with an effective age of 45 years old, and the home had functional depreciation due to a poor floor plan with the location of the full bath and also a foundation issue with pronounced settlement and sloping of the floor in the front portion of the house.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located .45 and .55 of a mile from the subject property. The parcels range in size from 6,250 to 10,000 square feet of land area and have dwellings that ranged in size from 770 to 1,309 square feet of living area. The homes were built from 1920 to 1964. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April to October of 2019 for prices that ranged from \$162,000 to \$200,000 or from \$123.76 to \$218.18 per square foot of living area, including land. After adjusting the comparables for differences from the subject, the appraiser arrived at adjusted sale prices ranging from \$179,600 to \$194,600 and estimated the subject property for the two parcels had a market value of \$190,000.

In a supplemental letter to the appellant dated May 18, 2021, the appraiser estimated the contributory market value of Parcel #2 for the garage to be \$7,500. Based on this evidence, the appellant requested a market value assessment for each parcel as shown in the "Addendum to Petition" based upon the combined appraised value conclusion of both parcels. The appellant requested the market value total assessment be reduced for Parcel #1 from \$178,220 to \$156,540 and for Parcel #2 from \$50,710 to \$33,460 for a combined reduction of the two parcels from \$228,930 to \$190,000.

As part of the evidence, the appellant provided a copy of the final decision of the Cook County Board of Review which affirmed the 2020 tax year total assessments for each parcel as reflected by the market value assessments reported in the "Addendum to Petition." The board of review final total assessments are \$17,822 for Parcel #1 and \$5,071 for Parcel #2 which reflects a combined total assessment of \$22,893, and an estimated combined market value of \$228,930 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" for only Parcel #1 disclosing a total assessment of \$17,822 reflecting a market value of \$178,220 or \$191.43 per square foot of living area, including land. The board of review also reported that the "Other PIN #01-01-116-005-0000 is not residential property...nor is it listed as a pro-rate. Same goes for Docket #20-25964.002 -R-1." However, the Board finds the board of review failed to provide any documentary evidence for Parcel #2 in support of this assertion.

In support of its contention of the correct assessment of Parcel #1, the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The parcels range in size from 6,600 to 8,650 square feet of land area and are improved

with one-story class 2-02 dwellings of frame exterior construction ranging in size from 807 to 945 square feet of living area. The dwellings range in age from 79 to 96 years old and have full unfinished basements. Two comparables each have central air conditioning, two comparables each have one fireplace, and each comparable has from a 1-car to a 2.5-car garage. The comparables sold from July 2017 to November 2020 for prices that ranged from \$266,500 to \$345,000 or from \$285.71 to \$427.51 per square foot of living area, including land. Based on this evidence the board of review requested that the subject's assessment for Parcel #1 be confirmed.

In rebuttal, the appellant submitted a letter critiquing the board of review's submission along with supplemental documentation that included copies of the "Board of Review – Notes on Appeal" and a sale's contract of the subject dated June 11, 1989, a warranty deed dated October 13, 1989, and a plat of survey dated August 1, 1989 for the subject property. The appellant argued the subject property did not have a "full" basement or a fireplace as reported by the board of review and the board of review comparables were dissimilar to the subject due to their sale dates, newer dates of construction, and/or larger lot sizes. Furthermore, the appellant rebutted the board of review's contention that Parcel #2 is not residential property because the appraiser had indicated each parcel could not be sold without the other parcel and the appellant had purchased both parcels together as demonstrated in the appellant's supplemental documentation. The appellant further explained that the one-story frame residence depicted in the plat of survey had been demolished with Barrington's approval approximately 30 years ago due to code violations and restrictions on cost efficient rectifications. As a final point, the appellant referenced Attachment A that has the appellant's requested market value assessments for each parcel relative to the subject's appraisal.

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.

In support of their respective positions before the Board, the appellant submitted an appraisal of the subject property concerning the two parcels on appeal and the board of review submitted four comparable sales addressing only Parcel #1.

On this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellant based upon the estimated market value of the two parcels provided by the appraiser using the sales comparison approach and the adjustments to the comparables for differences when compared to the subject. The appraisal reflects the combined market value for the subject's two parcels at \$190,000 as of January 1, 2020. The subject's assessment reflects a combined market value for the two parcels of \$228,930 which is above the appraised value conclusion of the two parcels. The Board gives less weight to the board of review comparable sales because the comparables' unadjusted sales do not overcome the weight of the appellant's appraisal and the board of review data failed to address both parcels on appeal. The board of

review comparable sale #3 also sold in July 2017 which is more than 29 months prior to the January 1, 2020 assessment date at issue, and thus less likely to be reflective of market value as of the lien date. Finally, the Board finds that the board of review failed to provide any documentary evidence regarding the classification, property description, or assessment of Parcel #2 that was under appeal and also disputed in the appellant's rebuttal. Based on this evidence in this record, 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: September 20, 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

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

APPELLANT

Attilio Cosgrove
13550 Royal Glen Dr
St Louis, MO 63131

COUNTY

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