



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

APPELLANT: David Schippers
DOCKET NO.: 22-20566.001-R-1
PARCEL NO.: 01-02-100-035-0000

The parties of record before the Property Tax Appeal Board are David Schippers, the appellant(s); 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: \$23,668
IMPR.: \$66,332
TOTAL: \$90,000

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 2022 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 is improved with a 51-year-old, two-story, building of frame construction containing 3,527 square feet of gross building area. Features of the subject include a partial finished basement, central air conditioning, four fireplaces and a two-car garage. The property is situated on approximately 236,000 square feet in Barrington Township, Cook County. The property is a Class 2 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 a closing disclosure for the purchase of the subject by the appellant on December 15, 2020, for \$800,000. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was purchased for \$800,000 on December

15, 2020; was not transferred between related parties; was advertised and sold by a realtor; was not sold due to a foreclosure. The appellant also submitted an appraisal estimating the subject property had a market value of \$800,000 as of November 21, 2020. The appraisal was based on four comparable sale properties. These ranged from 2,651 to 4,447 square feet of gross building area. Each sold in 2020. The appellant requested a total assessment reduction to \$80,000 when applying the 2022 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review's total assessment for the subject property was \$125,987. The subject's assessment reflects a market value of \$1,259,870 when applying the 2022 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.¹ In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested comparable sales. These ranged from 2,172 to 3,293 square feet of gross building area.

In rebuttal, the appellant argued the board of review's evidence was unreliable because it cited a different property as the subject. The appellant reaffirmed the request for an assessment reduction.

The appellant did not call the appraiser for hearing. He informed the Board that the appraiser would not be available for hearing. The Board sustained the board of review's objection to the expert opinions and conclusions in the appraisal report as hearsay. The Board allowed the four unadjusted sale comparable properties in the appraisal report into evidence. The appellant referred to a Multiple Listing Service information sheet that pertained to the purchase in December 2020. The Board reserved ruling on the board of review's objection to the admission of this document. The board of review argued the subject property contained two improvements for a total of 7,309 square feet. The appellant countered in testimony that the second improvement was a garage and that the total square footage of gross building area for the two improvements was 3,527 square feet.

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 appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and opinions or conclusions drawn from them, and be subject to cross-examination under oath. Therefore, the Board sustained the board of review's

¹ The board of review's Notes on Appeal cited a property as the subject with a different Property Index Number and street address. Its suggested comparable sale properties cited key property characteristics it asserted were similar to the subject property.

objection to the admission of the opinions and conclusions in the appraisal report as hearsay, and gave them no weight. *See Oak Lawn Trust & Savings Bank v. City of Palos Heights*, 115 Ill.App.3d 887, 450 N.E.2d 788 (1st Dist. 1983); 86 Ill.Admin.Code 1910.67(l). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report.

The Board gives little weight to the subject's sale because was no documentary evidence of the sale other than the closing disclosure. That document did not supply relevant information to establish the sale was an arm's-length transaction for fair cash value. The appellant offered the Multiple Listing Service information sheet into evidence. The board of review's objection is sustained.

The remaining issue is whether the appraisal report submitted by the appellant contains relevant information that may shed light on the correct assessment. The appellant checked "recent sale" as the basis of appeal but the board of review's Notes on Appeal contained four suggested recent sales of similar properties. The Board considers the appraisal's four raw, unadjusted comparable sales as evidence in support of the appellant's overvaluation argument. The Board compares them to the board of review's suggested sale comparable properties.

The appraisal cited a total of 3,527 square feet of gross living area and disclosed a garage. Photographs in the appraisal report showed the garage with living area on its second floor. The appraiser listed it as a coach house. The subject property included a barn. Sketches attached depicted the main house and garage/coach house. The Board finds, for the purpose of this decision only, that the best evidence of total improvement square footage comes from the appraisal report's 3,527 square feet.

The Board finds the best evidence of market value to be the appellant's appraisal comparable sale(s) #2 and #4, and the board of review comparable sale(s) #4. These comparable properties sold for prices ranging from \$233.18 to \$275.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$357.21 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, 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: July 16, 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

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