



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

APPELLANT: Richard Allen
DOCKET NO.: 22-23155.001-R-1
PARCEL NO.: 07-34-414-001-0000

The parties of record before the Property Tax Appeal Board are Richard Allen, 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: \$4,800
IMPR.: \$52,819
TOTAL: \$57,619

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 consists of a 12,000 square foot parcel of land improved with a 19-year-old, two-story, masonry, single-family dwelling containing 3,107 square feet of building area. Amenities of the home include a full basement, air conditioning, a fireplace, and a three-car garage. The property is located in Roselle, Schaumburg Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and overvaluation as the bases of the appeal. In support of this argument, the appellant submitted six comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings located within four blocks of the subject. They have full basements, three-car garages, air conditioning, and a fireplace. They range: in age from 20 to 26; in size from 3,121 to 3,529 square feet of building area; and in improvement assessment from \$14.28 to \$17.03 per square foot of building area. The properties

sold from November 1998 to July 2002 for prices ranging from \$122.01 to \$155.04 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$59,266 with an improvement assessment of \$54,466 or \$17.53 per square foot of building area. The total assessment reflects a market value of \$592,660 or \$190.75 per square foot of building area using the level of assessment for class 2 property of 10% as listed under the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment the board of review submitted four comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings located within one-quarter mile of the subject. They have partial basements, one or two fireplaces, air conditioning, and three-car garages. They range: in age from 19 to 23 years; in size from 2,704 to 3,765 square feet of building area; and in improvement assessments from \$16.25 to \$18.98 per square foot of building area. The properties sold from October 2019 to September 2021 for prices ranging from \$162.02 to \$228.74 per square foot of building area.

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 best evidence of market value to be the board of review's comparables. These properties sold from October 2019 to September 2021 for prices ranging from \$162.02 to \$228.74 per square foot of building area. The remaining were given no weight because their sales dates are too far removed from the lien date in question to accurately reflect the subject's market value as of January 1, 2022. In comparison, the subject's assessment reflects a market value of \$190.75 per square foot of building area which is within the range of these comparables. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparables #1, #2, and #6 and the board of review's comparables #1 and #4. These comparables had improvement assessments ranging from \$15.29 to \$17.03 per square foot of building area. While all the comparables were similar in age, construction, design, and amenities, these properties were most

similar in size. The subject's improvement assessment of \$17.53 per square foot of building area is above the range of the best comparables in this record. Therefore, the Board finds that the appellant has proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is warranted.

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: June 18, 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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