



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

APPELLANT: John Forton
DOCKET NO.: 22-31664.001-R-1
PARCEL NO.: 02-28-211-004-0000

The parties of record before the Property Tax Appeal Board are John Forton, 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 **No Change** 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: \$10,444
IMPR.: \$34,007
TOTAL: \$44,451

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 an 11,604-square-foot parcel of land improved with a 47-year-old, two-story, frame, single-family dwelling containing 2,600 square feet of building area. Amenities of the home include air conditioning, a fireplace, a two-car garage, and a partial, unfinished basement. The property is located in Palatine, Palatine Township, Cook County, and is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity is the basis of the appeal. In support of this argument, the appellant submitted four equity comparables. These properties are described as two-story, frame and masonry, single-family dwellings located within two blocks of the subject property. These properties have one fireplace, two-car garages, air conditioning and partial or full basements. They range: in age from 44 to 50 years; in size from 2,707 to 3,232 square feet of building area; and in improvement assessments of \$10.56 to \$12.85 per square foot of building area. The

appellant submitted a letter asserting that these four comparables are similar to the subject and have an average assessment of \$16.12 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 \$44,452 with an improvement assessment of \$34,008 or \$13.08 per square foot of building area.

In support of the assessment, the board of review submitted four equity comparables. These properties are described as two-story, frame or masonry or frame and masonry, single-family dwellings located on the same Sidwell block as the subject property. They have, one or two fireplaces, two-car garages, partial or full basements, and air conditioning. They range: in age from 45 to 48 years; in size from 2,736 to 2,920 square feet of building area; and in improvement assessments of \$13.09 to \$13.35 per square foot of building area.

In rebuttal, the appellant argued that the board of review lists their comparables on the same block as the subject property, when only comparable 02-28-211-009-0000 is on the same block. He also stated two comparables submitted by the board of review have full basements while his home has a partial basement. He also stated another comparable submitted by the board of review has a formal recreation room in the basement in contrast to his unfinished basement. Two homes have two fireplaces while his home has one fireplace. The appellant stated the board of review comparables have greater square footage than his home. Again, he reiterated that his property would be fairly assessed at the average assessment value of his four comparables.

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 best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables #1. These comparables had improvement assessments ranging from \$12.41 to \$13.09 per square foot of building area. The comparables were similar in square footage, location, and fireplace quantity. The subject's improvement assessment of \$13.08 per square foot of building area is within range of the best comparables in this record. The Board does not average assessments, but looks at each comparable, finds the most similar comparables, and makes adjustments to account for differences in pertinent characteristics to arrive at an assessment. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is not 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: _____

August 20, 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

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

APPELLANT

John Forton
818 West Sandpiper Ct.
Palatine, IL 60067

COUNTY

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