



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

APPELLANT: Kyle Gorey
DOCKET NO.: 22-31953.001-R-1
PARCEL NO.: 02-22-402-021-0000

The parties of record before the Property Tax Appeal Board are Kyle Gorey, 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: \$5,707
IMPR.: \$20,292
TOTAL: \$25,999

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 9,512-square-foot parcel of land improved with a 75-year-old, one-and-a-half-story, frame, single-family dwelling. Amenities of the home include an unfinished basement, air conditioning, a fireplace, and a one-and-a-half-car garage. The property is located in Palatine, Palatine Township, Cook County, and is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted four equity comparables. These properties are described as one-story and one-and-a-half-story, frame, single-family dwellings located within one mile of the subject. They range: in age from 66 to 73; in size from 1,008 to 1,697 square feet of building area; and in improvement assessment from \$1.81 to \$16.47 per square foot of building area. These properties range in land size from 8,712 to 9,300 square feet and have a land assessment of \$.60 per square foot.

The appellant submitted a letter asserting that the county has incorrectly listed the subject's improvement size and number of fireplaces. The appellant argues the subject contains 1,198 square feet of living area and no fireplace. In support of this, the appellant submitted a portion of an appraisal with a valuation date of July 2013 listing the subject as containing 1,198 square feet of living area and no fireplace. The appellant did not include the full appraisal or the page with the full improvement description. The appellant also included a copy of the application to the assessor for a certificate of error along with copies of county appeal-level correspondence. Furthermore, the appellant asserts he purchased the property in 2013 for significantly less than the value currently placed on the property by the Assessor. He also asserts the appraisal appraised his property at \$168,000 on July 15th, 2013, and the new assessed value, of \$260,000 dramatically exceeds this value and is not in line with market trends. The appellant listed the parcel numbers for 11 properties and argued the subject is over-assessed compared to these properties but only included descriptive and assessment data on three of these parcels in his grid analysis. The fourth comparable was not included on this parcel list.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$25,999 with an improvement assessment of \$20,292.

In support of the assessment, the board of review submitted three equity comparables. These properties are described as one-story and one-and-a-half-story, frame and frame and masonry, single-family dwellings. They have unfinished basements and two-car garages. They range in age: from 67 to 70 years old; contain from 1,116 to 1,454 square feet of building area; and in improvement assessments from \$18.31 to \$19.99 per square foot of building area. The comparables have land sizes from 10,611 to 11,160 square feet with land assessments of \$.60 per square foot. The board of review lists the subject as containing 1,257 square feet of building area with no further explanation.

Conclusion of Law

As to the subject's size, the appellant submitted a page from a 2013 appraisal that lists the characteristics of the subject including the subject's size and fireplace amenities. The Board finds this sufficient evidence to show that the subject contains 1,198 square feet of building area. Which reflects an improvement assessment of \$16.94 per square foot of building area.

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).

As to the improvement, the Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #3. These comparables had improvement assessments ranging from \$1.81 to \$19.99 per square foot of building area. These comparables were similar in design and square footage. The Board gives no weight to the sale of

the subject in 2013 or the appraised value in 2013 as this sale date and 2013 appraised value are too far removed from the lien year in question to accurately reflect the subject's market value as of January 1, 2022. The subject's improvement assessment of \$16.94 per square foot of building area is within the range of the best comparables in this record. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvement is inequitably assessed, and a reduction is not warranted.

As to the land, the Board finds all the comparables similar to the subject and all are assessed at \$.60 per square foot. The subject at \$5,707 is also assessed at \$.60 per square foot. Therefore, the Board finds the appellant has not proven by clear and convincing evidence that the subject's land is inequitably assessed, and a reduction in the land 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

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