



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

APPELLANT: James Hoag & Marcia Glenn
DOCKET NO.: 22-33511.001-R-1
PARCEL NO.: 02-20-204-014-0000

The parties of record before the Property Tax Appeal Board are James Hoag & Marcia Glenn, 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: \$11,869
IMPR.: \$48,531
TOTAL: \$60,400

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 59-year-old, two-story dwelling with 5,739 square feet of living area of masonry construction. Features of the home include a partial basement, central air conditioning, three fireplaces and a three-car garage. The property has a 52,751 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity, for both land and improvement, as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on six suggested comparable sales. In support of the improvement inequity argument, the appellant submitted information on six suggested equity comparables. In support of the land inequity argument, the appellant submitted six suggested comparables and a table of 51 additional land comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,718. The subject has an improvement assessment of \$67,893 or \$11.83 per square foot of living area. The subject's land is assessed at \$15,825 or \$0.30 per square foot of land. The subject's assessment reflects a market value of \$837,180 or \$145.88 per square foot of living area, including land, when applying the 2022 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables and four sales comparables. Those sales comparables can be described as two-story, single-family dwellings of masonry and frame and masonry construction that range: in age from 16 to 41-years-old; in size from 5,298 to 5,853 square feet of living area; sale date from August, 2019 to June, 2022; and in sale price from \$185.92 to \$242.63 per square foot of living area. The board of review's suggested equity comparables can be described as two-story, single-family dwellings of masonry construction that range: in age from 26 to 47-years-old; in size from 5,543 to 5,900 per square foot of living area; in improvement assessment from \$12.07 to \$14.50 per square foot of living area.

In written rebuttal, the appellant objected to the board of review's evidence as untimely. The appellant also distinguished the board of review's comparables from the subject property based on age and condition.

At hearing, the appellant reiterated his argued that the board of review's evidence should be dismissed as untimely. The appellant stated that his appeal was filed on November 2, 2023. He also stated that on December 1, 2023, PTAB gave the board of review a final extension of 90 days to submit their *Notes on Appeal*. The appellant stated that on March 16, 2024 he filed an object to additional continuances for the county to submit their *Notes on Appeal*. The appellant argued that the board of review has not provided a good cause to justify an extension of time and as such the county's evidence should be dismissed. The board of review rested on the evidence.

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 Board finds that good cause is determined by PTAB and not the litigants. The Board also finds the board of review in default based on appellant's objection on March 16, 2024. Therefore, the Board will not give any weight to the evidence submitted by the board of review.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, #4, and #6. These comparables sold for prices ranging from \$75.10 to \$115.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$145.88 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. After a reduction in the improvement assessment, the Board finds the subject property to be equitably assessed.

The Board finds the best evidence of land assessment equity to be appellant's comparables #1, #2, #3, #4, #5, and #6. These comparables had improvement assessments that range from \$0.15 to \$0.28 per square foot of land. The subject's land assessment of \$0.30 per square foot of land falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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: _____

April 15, 2025



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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