



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

APPELLANT: John Kladis
DOCKET NO.: 22-34964.001-R-1
PARCEL NO.: 02-26-301-032-0000

The parties of record before the Property Tax Appeal Board are John Kladis, 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 **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: \$6,338
IMPR.: \$52,255
TOTAL: \$58,593

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 an 11,525 square foot parcel of land improved with a 7-year-old, two-story, frame, single-family dwelling, containing 3,215 square feet of living area. Features of the home include 3.1 bathrooms and a 3-car garage. The property is located in Palatine, Palatine Township, Cook County, and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on recent construction and assessment inequity as the bases of the appeal.

In support of its overvaluation argument, the appellant submitted copies of the following documents:

- 1) PTAB Final Administrative Decisions for the subject property for lien years 2018, 2019, and 2020, indicating the appellant established a correct living area square footage of 3,215;
- 2) Builders Affidavit (attesting to 3,215 square feet);
- 3) Closing Disclosure Statements reflecting the sale of the subject property in 2017 for \$550,000;
- 4) Architectural Building Drawings;
- 5) Parcel Boundary and Topographic Survey;
- 6) Parcel Grading Plan;
- 7) Foundation As Built Exhibit;
- 8) Occupancy Permit dated October 23, 2017;
- 9) Photographs of home interior empty space (family room and foyer); and
- 10) Uniform Residential Appraisal Report dated March 24, 2020, indicating the subject property had a value of \$634,000 based on the sales comparison approach utilizing seven comparables.

The appellant states in its letter that the PTAB Final Administrative Decisions for the subject property for lien years 2018, 2019, and 2020 were based on an adjusted living area square footage of 3,215, rather than the incorrect square footage of 3,747 provided by the Cook County Assessor. The appellant further states that the board of review based its assessment of the subject property for the 2022 lien year on the erroneous living area square footage of 3,747.

In support of its inequity argument, the appellant submitted information on five suggested equity comparables. They were each improved with a single-family dwelling of either frame or masonry construction. They ranged: in size between 2,596 and 3,602 square feet of living area; in improvement assessment between \$13.01 and \$14.80 per square foot of living area; between 2.5 and 5 bathrooms; and in age between 14 and 38 years old. They were located within one mile of the subject property. In addition, in its grid analysis the appellant indicates the improvement assessment for the subject property as \$16.25 per square feet of living area based on a living area square footage of 3,215. Based on this evidence, appellant requested a reduction in the subject's assessment to \$51,173. In addition, the appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$58,593.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of \$58,593 with an improvement assessment of \$52,256, or \$13.95 per square feet of living area based on a living area square footage of 3,747. In support of its contention of the correct assessment, the board of review submitted three equity comparable properties. The board of review's equity comparables were improved with a 2-story, single-family dwelling, of frame construction. They ranged: in size between 2,972 and 3,450 square feet of living area; in assessment between \$14.17 and \$18.03 per square foot of living area; between 2.1 and 3.1 bathrooms; between a 2.5-car and a 3-car garage; and in age between 1 and 13 years old. All of the board of review's comparables were located within a quarter of a mile from the subject property. The board of review did not address the appellant's square footage argument.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted based on market value.

The appellant submitted ample evidence of the incorrect living area square footage utilized by the county assessor in its valuation assessment of the subject property. The appellant submitted copies of the following documents: PTAB Final Administrative Decisions for the subject property for lien years 2018, 2019, and 2020; Builder's Affidavit (attesting to 3,215 square feet); Closing Disclosure Statements; Architectural Building Drawings; Parcel Boundary and Topographic Survey; Parcel Grading Plan; Foundation As Built Exhibit; Occupancy Permit; Photographs of home interior empty space (family room and foyer); and Uniform Residential Appraisal Report. Based on the evidence provided, the Board finds the correct living area square footage of the subject property is 3,125.

The Board finds that the appellant was not in the process of constructing a single-family dwelling on the subject property during the lien year. The appellant acknowledged that this property was issued an occupancy permit in 2017.

Section 9-160 of the Property Tax Code provides:

On or before June 1 in each year other than the general assessment year, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.
35 ILCS 200/9-160.

The Board does not find sufficient evidence to warrant a reduction based on a market value argument. The sale of the subject and the occupancy permit occurred in 2017, which is too far removed from the lien year in the instant appeal. Similarly, evidence from the appraisal report

supports the subject property's current assessment. Therefore, the Board finds that a reduction is not warranted based on the appellant's market value argument.

The appellant 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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #5 and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$13.01 to \$17.74 per square foot of living area. They were most similar to the subject property in living area square footage. The subject's improvement assessment (based on 3,215 square feet of living area) of \$16.25 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on that basis.

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: _____

December 17, 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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