



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

APPELLANT: Patrick Cross
DOCKET NO.: 22-38095.001-R-1
PARCEL NO.: 02-27-414-049-0000

The parties of record before the Property Tax Appeal Board are Patrick Cross, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC, in Des Plaines, 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: \$5,145
IMPR.: \$22,105
TOTAL: \$27,250

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 two-story dwelling of frame and masonry exterior construction with 1,884 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,350 square foot site and is located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and a contention of law. In support of the overvaluation argument, the appellant submitted evidence disclosing a recent purchase of the subject property and also submitted comparable sales evidence. The contention of law concerns an argument about the applicable level of assessment to be applied to any market value finding.

As to the recent purchase, the appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing that the subject property was purchased on July 21, 2022 for a price of \$272,500. The appellant reported the property was purchased from the owner, Richard Mak, that the parties to the transaction were not related family members and the property was not advertised for sale prior to the transaction.¹ The appellant also reported the sale was not due to a foreclosure action and was not sold using a contract for deed. As supporting documentation, the appellant submitted a copy of the Trustee’s Deed transferring ownership, a copy of the settlement statement reiterating the sale price and date, along with a copy of the real estate contract.

In addition, the appellant argued overvaluation with the presentation of three comparable sales in the Section V grid analysis. Comparable #2 is located in the same neighborhood code as the subject and two blocks from the subject. The remaining comparables are located in various neighborhood codes and are located 9 and 15 blocks from the subject, respectively. The comparable parcels range in size from 4,950 to 10,184 square feet of land area. Each parcel is improved with a class 2-78 two-story dwelling of brick and frame exterior construction. The homes range in age from 33 to 46 years old and range in size from 2,384 to 2,933 square feet of living area. Each comparable has a full or partial basement, two of which have finished area, central air conditioning, a fireplace, and a two-car garage. These comparables sold from March 2020 to July 2021 for prices ranging from \$350,000 to \$395,000 or from \$119.33 to \$151.22 per square foot of living area, including land.

The appellant’s contention of law is set forth in the brief with a copy of the 2021 Cook County Final Multiplier press release produced by the Illinois Department of Revenue (IDOR) on October 18, 2022. Given the IDOR publication of a recent sales ratio study for 2021 that residential properties had an 8.83% level of assessment, the appellant requested the application of that level to the instant market value determination by the Property Tax Appeal Board. In the brief, in part, the appellant outlined an assessment request based upon the comparable sales data requesting a total assessment of \$24,909.²

Based on the foregoing evidence and argument, in the appeal petition the appellant requested a total reduced assessment of \$24,062, which as depicted in the brief, reflects the purchase price at 8.83%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,000. The subject's assessment reflects a market value of \$310,000 or \$164.54 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

As part of the grid analysis, the board of review depicts the subject property sold on July 25, 2022 for a price of \$272,500 or for \$144.64 per square foot of living area, including land. As to

¹ Contrary to the assertion in Section IV, in a brief, the appellant, in part, stated the property sold “following exposure to the market.”

² In accordance with Board procedural rules, no amendment to a contesting party’s assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted in a case. (86 Ill.Admin.Code §1910.30(j)).

the settlement statement concerning the transaction, the board of review stated there is no indication that commission(s) were being paid and there is no escrow officer's signature.

In support of its contention of the correct assessment, although noting there were limited recent sales in the subarea, the board of review submitted information on three comparable sales with an "average" per square foot improvement assessment of \$14.06.³ The comparable properties are located in the same neighborhood code as the subject and the same block as the subject. The parcels range in size from 5,850 to 7,000 square feet of land area and each parcel is improved with a class 2-07 two-story dwelling of frame exterior construction. The comparables range in age from 41 to 47 years old and contain either 1,837 or 1,940 square feet of living area. Two comparables have full and partial unfinished basements and one comparable has a crawl-space foundation. Each dwelling has central air conditioning and a 2-car or a 2.5-car garage. Comparable #1 has a fireplace. Comparable #1 has "other improvements" which are not further identified on the record. The comparables sold from April 2019 to July 2022 for prices ranging from \$265,000 to \$385,000 or from \$136.60 to \$209.58 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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 appellant contends the subject property is overvalued based on its assessment. The appellant submitted evidence of the subject's recent sale and both parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sales #1 and #3 along with board of review comparable sales #2 and #3, each of which sold in either 2019 and 2020, dates more remote in time to the lien date than the sale date of the subject which is less likely to be indicative of the subject's market value. In addition, the Board has given reduced weight to appellant's comparable #2, due to its substantially larger dwelling size by more than approximately 26% when compared to the subject dwelling. Lastly, the Board has given reduced weight to board of review comparable #1 which, has several similarities to the subject property, this property also has "other [unidentified] improvements" which make it dissimilar to the subject dwelling and calls into question the comparability of this property to the subject given its newer age and substantially higher sale price of \$385,000.

The Board finds the best evidence of market value to be the purchase of the subject property in July, 2022 for a price of \$272,500. The appellant provided evidence demonstrating the sale had one of elements of an arm's length transaction in that the parties to the transaction were not

³ The Board notes that as a market value appeal, the assessment data cited by the board of review is not responsive to the basis of the appeal and will not be analyzed further herein.

related as set forth in Section IV - Recent Sale Data. In further support of the transaction, the appellant submitted a copy of the sales contract, trustee's deed, and settlement statement.

Although the board of review criticized the sale of the subject because no commissions were distributed as part of the sale and there was no escrow officer's signature on the documentation, the Board finds that the board of review's own grid analysis depicting a sale of the subject occurred in July 2022 for a price of \$272,500 completely undercuts and contradicts the criticisms of the sale transaction.

As depicted on this limited record, the Board finds the purchase price of \$272,500 for the subject is below the market value reflected by the assessment of \$310,000 and supports the contention by the appellant that the subject property is overvalued. In conclusion, the Board finds the challenges raised by the board of review to the sale price of the subject failed to present sufficient substantive evidence to challenge the arm's length nature of the sale transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$272,500 as of January 1, 2022, or approximately six months prior to its sale date.

Finally, the Property Tax Appeal Board has given little consideration to the appellant's request to apply the purported 2021 three-year median level of assessment for class 2 residential property as set forth in a press release issued by the Illinois Department of Revenue to this tax year 2022 appeal. Although the press release indicates it is the "final" multiplier, there is no data support for the figure stated, such as the underlying studies to arrive at the purported three-year median level for residential properties of 8.83%. More importantly, the appellant is seeking application of a tax year 2021 assessment level to a 2022 tax year appeal, which is simply not relevant and also inappropriate. In conclusion, the Board finds the appellant's request and supporting information insufficient probative evidence to deviate from application of the Cook County Ordinance level of 10% for class 2 properties. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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:

September 16, 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

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