



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

APPELLANT: Charles & Mary Peterson  
DOCKET NO.: 13-24081.001-R-1  
PARCEL NO.: 01-19-301-012-0000

The parties of record before the Property Tax Appeal Board are Charles & Mary Peterson, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 10,890  
**IMPR.:** \$ 70,477  
**TOTAL:** \$ 81,367

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 2013 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 with 4,238 square feet of living area of frame construction. The dwelling is 13 years old. Features of the home include a full basement, central air conditioning, and a fireplace. The property has a

217,800 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. On the appeal form, the appellant checked the comparable sales and the recent construction boxes. In support of these arguments the appellant submitted information on two comparable sales.

The appellant also argues that the property assessment for this property should be based on one residential home with a separate garage, instead of two residential homes as the board of review is claiming. The board of review's evidence states that the subject consists of both a 2-02 and a 2-08 building. The appellant states that he had a garage built which contains unlivable attic space. In support of this argument, the appellants submitted a copy of an unsigned building permit for the detached garage dated November 18, 2008, a letter from the appellant stating that the detached garage is not a family residence and was not built as such. The appellant stated that the attic space contains no heat, plumbing, no air conditioning, no interior walls, insulation, nor drywall.

The appellant's letter also states that the comparables submitted by the board of review are custom built homes with a higher value than the subject and that the subject property is a track home. Copies of articles from the local government in the Barrington area, interior and exterior photos of the garage, a copy of the certificate of compliance and occupancy permit for the detached garage dated May 3, 2010.

Also included in the appellant's evidence was a real estate contract offer for 811 Magnuson Ct, Barrington. The seller's name is Carl Lowry. The potential buyer signed the offer on October 12, 2013. Further, included was a copy of the agenda for the Village of East Dundee Village Board meeting in which Mr. Lowry is listed to speak and a copy of an email in which Mr. Lowry explains to his realtor listed on the offer of his property, Jennifer Fligg-Leo, that he is concerned about the potential auto auction moving to his area and hurting the sale and value of his property.

In rebuttal, the appellant submitted a copy of his appeal to the Cook County Assessor's office requesting a field visit to the property so that he can show that his property is as he

describes and not two separate residences. The appellant also submitted interior and exterior photos of the garage and an aerial photo of the property.

At hearing, the appellant argued that the subject is a single family home with a detached three-car garage with unlivable upstairs space.

The board of review submitted its "Board of Review Notes on Appeal" for two properties on this parcel, disclosing the assessment for the subject's 2-08 building at \$71,503 and the 2-02 building at \$20,754 for a total assessment for the subject of \$81,367. The subject's assessment reflects a market value of \$808,817, including land, when applying the 2013 three year average median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales for the 2-08 property and four sales comparables for the 2-02 property.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject property is a single family home with a detached, three-car garage for the purposes of this appeal only. The appellant failed to provide sufficient evidence to show the market value of the subject property. Once that market value is determined, an adjustment to the assessed value to reflect the market value can be made by the Board. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

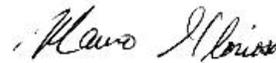
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Chairman



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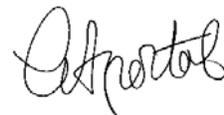
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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 20, 2015



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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 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 the subsequent year 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.

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.