



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

APPELLANT: Neal Watson  
DOCKET NO.: 16-27622.001-R-3  
PARCEL NO.: 08-13-409-006-0000

The parties of record before the Property Tax Appeal Board are Neal Watson, 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:** \$4,062  
**IMPR.:** \$61,189  
**TOTAL:** \$65,251

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 2016 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 a nine year-old, two-story dwelling of masonry construction containing 4,191 square feet of living area. The property has an 8,125 square foot site located in City of Des Plaines, Elk Grove Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal and submitted evidence in support of that argument. Although the appellant did not indicate on the Residential Petition that he raised an assessment equity argument, he submitted evidence of four equity comparable properties that ranged in improvement size from 3,734 to 4,126 square feet of living area, or from \$10.24 to \$14.67 per square foot. In support of the overvaluation argument, the appellant

submitted sales information on two of the above comparables. They sold in 2006 and 2014 for prices that ranged from \$129.26 to \$142.45 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,251. The subject property has an improvement assessment of \$61,189, or \$14.60 per square foot of living area. The subject's assessment reflects a market value of \$652,510, or \$155.69 per square foot of living area including land, when applying the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable properties that disclosed both equity and sales information. The equity information on these four comparable properties ranged in improvement assessment from \$14.67 to \$18.63 per square feet of living area. The sales information on these four comparable properties disclosed that they sold from 2014 through 2016 for prices that ranged from \$129.26 to \$209.05 per square foot of living area including land.

The board of review's comparable #3 was in the same municipality of Des Plaines as the subject and was cited by the appellant as his comparable #2.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics, particularly that three of the four board of review comparable properties were not in the same neighborhood or municipality of Des Plaines as the subject. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

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

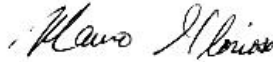
The Board notes that the board of review's comparable #3 was in the same municipality of Des Plaines as the subject and was cited by the appellant as his comparable #2. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 (also cited by the board of review as its comparable #3) and #3, and the board of review's comparable #4. These comparables had improvement assessments that ranged from \$13.98 to \$18.63 per square foot of living area. The subject's improvement assessment of \$14.60 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 the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also 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 notes that the board of review's comparable #3 was in the same municipality of Des Plaines as the subject and was cited by the appellant as his comparable #2. The Board finds the best evidence of market value to be the appellant's comparable #2 (also cited by the board of review as its comparable #3), and the board of review's comparables #2 and #4. These comparables sold for prices ranging from \$129.26 to \$209.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$155.69 per square foot of living area including land, which is within the range established by the best comparable sales in this record. The Board notes: 1) that the appellant's sale comparable #1 was sold in 2006 and is, therefore, not a recent sale; and 2) that although the board of review's sale comparables #2 and #4 were in a different municipality from the subject, they are among the most similar in property characteristics of the sale comparable properties submitted by the parties. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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. 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: \_\_\_\_\_

February 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Neal Watson  
450 Dara James Rd  
Des Plaines, IL 60016

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602