



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

APPELLANT: Judy Ecklund  
DOCKET NO.: 08-22715.001-R-1  
PARCEL NO.: 02-36-210-028-0000

The parties of record before the Property Tax Appeal Board are Judy Ecklund, the appellant, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$6,619  
IMPR.: \$13,218  
TOTAL: \$19,837**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is an 11,820 square foot parcel in Rolling Meadows, Palatine Township, Cook County. The parcel is improved with a 1-story dwelling of frame construction containing 861 square feet of living area. The dwelling is 55 years old and has no basement. Features of the home include central air conditioning and a 1½-car garage.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant claimed the subject was purchased February 19, 2008 for \$176,900 or \$205.46 per square foot of building area including land. However, the appellant did not submit any evidence of the sale in the form of a sales contract, RESPA statement, Real Estate Transfer Declaration or Settlement Statement. The only evidence submitted by the appellant was a printout compiled by First American CoreLogic indicating the property sold to Linden Property Investments on February 28, 2008 for \$10 and another printout from Information Services of Illinois, LLC stating there was a conventional mortgage in the amount of \$175,000 against the property on June 16, 2008.

In support of the overvaluation argument the appellant also submitted sales information on four comparable properties described as 1-story frame or frame and masonry dwellings that range in age from 55 to 57 years old. The comparable dwellings

range in size from 856 to 1,141 square feet of living area. All comparables feature central air conditioning and 1½, 2, 2½ or 3-car garages. Two have fireplaces. These four comparable properties sold between December 17, 2008 and May 7, 2009 for prices ranging from \$137,000 to \$180,000, or from \$157.75 to \$209.05 per square foot of living area including land.

In support of the assessment inequity argument, the appellant submitted assessment information on these same four comparable properties. These properties have improvement assessments ranging from \$15.89 to \$22.71 per square foot of living area. The subject's improvement assessment is \$19.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject's total assessment of \$23,503 reflects a market value of \$244,823 or \$284.35 per square foot of living area using the 2008 three-year median level of assessments for Class 2 residential property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)). The board of review presented descriptions and assessment information on four comparable properties. These comparables consist of 1-story frame dwellings all 53 years old and containing either 861 or 892 square feet of living area. Three comparables feature partial unfinished basements and one is on a crawl space foundation. All have 1, 2 or 2½-car garages. These properties have improvement assessments ranging from \$20.51 to \$22.02 per square foot of living area. The board of review also disclosed that comparable #3 was purchased in April 2007 for \$215,000 or \$241.03 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted based on overvaluation.

Initially, the Board finds the appellant submitted no evidence of a recent sale in the amount of \$176,900. Therefore the Board gave little weight to the claim of recent sale.

Five comparable sales were submitted by all parties. The Board finds the best evidence of market value is the sale of the board of review's comparable #3 which occurred in April 2007. Of the five sales, this one was nearest the January 1, 2008 assessment date and was a property very similar to the subject in size, lot size, style, exterior construction and age. This property sold nine months prior to the subject's January 1, 2008 assessment date for \$215,000 or \$241.03 per square foot of living area including land. Therefore, the Board finds a reduction in assessment is warranted based on overvaluation.

Using a value of \$240.00 per square foot of living area including land, the Board finds the subject had a market value of \$206,640 as of January 1, 2008. Since market value has been determined the 2008 three-year median level of assessments for Class 2 residential property in Cook County of 9.60% as determined by the Illinois Department of Revenue shall apply. Therefore, the revised improvement assessment after reduction for overvaluation is \$13,218, or \$15.35 per square foot of living area.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$15.89 to \$22.71 per square foot of living area. The subject's revised improvement assessment of \$15.35 per square foot of living area is below the range established by all the comparables. Therefore, the Board finds no further reduction is warranted based on assessment inequity.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: May 20, 2011

*Allen Castrovillari*

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.