



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

APPELLANT: Joanne Elliott  
DOCKET NO.: 08-25297.001-R-1  
PARCEL NO.: 03-32-424-045-0000

The parties of record before the Property Tax Appeal Board are Joanne Elliott, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., Des Plaines; 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: \$31,076  
IMPR.: \$50,524  
TOTAL: \$81,600**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame and masonry construction that contains 5,031 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a four-car attached garage. The subject property has a 26,790 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "the Ordinance").

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$850,000 as of January 1, 2008. The appraiser developed the sales comparison approach to value using six comparable sales improved with two-story dwellings that ranged in size from 3,519 to 6,340 square feet of living area. The dwellings ranged in age from 2 to 16 years old. Each comparable had a basement with two having finished area,

central air conditioning, one or two fireplaces and a two or three-car garage. These properties had sites that ranged in size from 10,296 to 27,434 square feet of land area. The comparables were located in Arlington Heights and Mount Prospect from .88 to 2.69 miles from the subject property. The sales occurred from March 2006 to May 2009 of prices ranging from \$665,500 to \$950,000 or from \$149.84 to \$222.25 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject for time, site area, quality of construction, age, room count, size, basement finish, garage bays and number of fireplaces. The adjusted prices ranged from \$720,300 to \$902,900. Based on this analysis the appraiser estimated the subject property had a market value of \$850,000 as of the assessment date at issue. The appellant requested a 10% level of assessment be applied to the estimated market value so as to result in a revised assessment of \$85,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$121,978 was disclosed. The subject's assessment reflects a market value of \$1,270,604 using the 2008 three-year average median level of assessment for Cook County Class 2, residential property as determined by the Illinois Department of Revenue of 9.60%.

In support of the assessment the board of review submitted information on four equity comparables improved with two-story single-family dwellings that ranged in size from 4,365 to 5,782 square feet of living area. These dwellings ranged in age from 1 to 77 years old. Each comparable had a full unfinished basement, central air conditioning, 1 to 5 fireplaces and a two or three-car garage. Their improvement assessments ranged from \$52,197 to \$105,314 or from \$9.07 to \$18.23 per square foot of living area.<sup>1</sup> The subject has an improvement assessment of \$90,902 or \$18.07 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved 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, 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.

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<sup>1</sup> According to the property characteristic sheet, the assessment for board of review comparable #4 of \$9.07 per square foot of living area was a prorated assessment.

The Property Tax Appeal Board finds the best evidence of market value in this record to be the appraisal submitted by the appellant. The appellant's appraiser utilized the sales comparison approach to value in estimating the subject's market value to be \$850,000 as of January 1, 2008. The subject's assessment reflects a market value greater than the appraised value. The Board finds the board of review did not refute the estimated market value presented by the appellant with an appraisal or comparable sales. The Board finds the board of review did not address the market value argument presented by the appellant by presenting equity comparables.

Based on this record, the Property Tax Appeal Board finds that the subject property had a market value of \$850,000 as of January 1, 2008. Since the market value of the subject has been established, the 2008 three-year average median level of assessment as established by the Illinois Department of Revenue for class 2 property under the Ordinance of 9.60%, 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: December 21, 2012

*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.