



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

APPELLANT: Steven Saul  
DOCKET NO.: 10-33080.001-R-1  
PARCEL NO.: 03-08-317-005-0000

The parties of record before the Property Tax Appeal Board are Steven Saul, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$3,514  
**IMPR.:** \$23,708  
**TOTAL:** \$27,222

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 2010 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 multi-level dwelling of frame construction. The dwelling is approximately 39 years old and has 1,238 square feet of living area. Features of the home include a partial finished basement, a fireplace and a two-car garage. The property has a 7,398 square foot site and is located in Buffalo Grove, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted eight comparable sales. These comparables sold from June 2007 to February 2009 for prices that ranged from \$237,500 to \$310,000 or from \$191.84 to \$227.61 per square foot of living area, land included. In support of the inequity argument, the appellant submitted information on eight equity comparables. Based on the evidence submitted, the appellant requested that the subject's total assessment be reduced to \$22,567.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,941. The subject's assessment reflects a market value of \$289,410 or \$233.77 per square foot of living area, including land, when using the 10% ordinance level of assessment for Class 2 residential property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables sold from July 2008 to May 2010 for prices that ranged from \$261,500 to \$336,000 or from \$187.62 to \$261.50 per square foot of living area, land included. The board of review comparable sale #2 is the same property as the appellant's comparable sale #5.

The appellant's attorney submitted a rebuttal brief.

#### 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 based on overvaluation is not warranted.

The Board finds the best evidence of market value to be the board of review comparable sales #3 and #4. These comparables sold in May 2009 and May 2010 for prices of \$261.50 and \$256.29 per square foot of living area, including land, respectively. These two comparables sold more proximate in time to the assessment date at issue than the comparable sales submitted by

the appellant. The subject's assessment reflects a market value of \$233.77 per square foot of living area, including land, which is below the market value on a per square foot basis of the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also 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 met this burden of proof and a reduction in the subject's assessment based on assessment inequity is warranted.

Both parties submitted information on a total of 12 suggested equity comparables. The Board finds that all of the comparables submitted had lower improvement assessments than the subject property. The equity comparables had improvement assessments that ranged from \$15.39 to \$20.32 per square foot of living area. The subject's improvement assessment of \$20.54 per square foot of living area falls above the range established by the equity comparables. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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Member



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Member

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Member



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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 22, 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.