



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

APPELLANT: James Hammond  
DOCKET NO.: 16-20400.001-R-1  
PARCEL NO.: 01-20-201-011-0000

The parties of record before the Property Tax Appeal Board are James Hammond, the appellant, by attorney Timothy E. Moran, of Schmidt, Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$16,759  
**IMPR.:** \$35,341  
**TOTAL:** \$52,100

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 consists of a 1.5-story<sup>1</sup> dwelling of frame construction with 3,255 square feet of living area. The dwelling is 54 years old. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, and a two-car attached garage. The property has a 223,463 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that are located within the same neighborhood assessment code but a different tax block than the subject. The comparables are improved with class 2-04 dwellings of frame, masonry, or frame and masonry

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<sup>1</sup> The appellant describes the subject and appellant's comparable #3 as a "1.5-1.9 residence."

construction ranging in size from 3,108 to 3,489 square feet of living area. The dwellings range in age from 26 to 81 years old. One comparable lacks a basement, and four comparables have partial or full basements, two of which have finished areas. Four comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from a two-car to three-car. The comparables have improvement assessments ranging from \$46,633 to \$52,486 or from \$13.72 to \$16.89 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$48,922 or \$15.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,269. The subject property has an improvement assessment of \$57,510 or \$17.67 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code and same tax block as the subject. The comparables are improved with class 2-04 dwellings of frame or frame and masonry construction ranging in size from 1,974 to 2,896 square feet of living area. The dwellings range in age from 31 to 55 years old and have full basements, one of which has a finished area. Three comparables have central air conditioning, three comparables have one or two fireplaces, and each comparable has a garage ranging in size from a two-car to a three-car. The comparables have improvement assessments ranging from \$41,456 to \$56,848 or from \$17.25 to \$21.00 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. Except for the appellant's comparable #5, both parties' remaining comparables have superior partial or full basements when compared to the subject which lacks a basement. The board of review comparables are also located on the same block as the subject property. The Board gives less weight to the appellant's comparables #1 through #4 because of their dissimilar ages when compared to the subject's age of 54 years old and/or due to their location within a more distal tax block to the subject. The Board also gives less weight to the board of review comparables #1 and #3 due to their newer age and or significantly smaller dwelling size when compared to the subject.

The Board gives greater weight and finds the best comparables to be the appellant's comparable #5 along with the board of review comparables #2 and #4 because they are located within or nearby the subject's tax block. Despite the board of review's comparables #2 and #4 superior foundations, these three comparables are most similar to the subject in design, age, dwelling size,

and other features. These three comparables have improvement assessments ranging from \$51,254 to \$56,848 or from \$15.73 to \$19.63 per square foot of living area. The subject's improvement assessment of \$57,510 or \$17.67 per square foot of living area is above the range established by these comparables with its improvement assessment and within the range on a per-square-foot basis. After considering adjustments and differences in both parties' comparables, such as age, dwelling size and foundation, the Board finds the appellant did demonstrate 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. 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.

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Chairman



\_\_\_\_\_  
Member



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Member



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Member

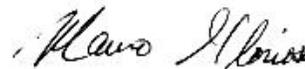
\_\_\_\_\_  
Member

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: July 16, 2019



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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 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

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