



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

APPELLANT: Jennifer Drosopoulos  
DOCKET NO.: 16-22369.001-R-1 through 16-22369.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jennifer Drosopoulos, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

| <b>DOCKET NO</b> | <b>PARCEL NUMBER</b> | <b>LAND</b> | <b>IMPRVMT</b> | <b>TOTAL</b> |
|------------------|----------------------|-------------|----------------|--------------|
| 16-22369.001-R-1 | 01-02-402-009-0000   | 1,316       | 0              | \$1,316      |
| 16-22369.002-R-1 | 01-02-402-014-0000   | 2,675       | 0              | \$2,675      |
| 16-22369.003-R-1 | 01-02-402-020-0000   | 12,185      | 57,687         | \$69,872     |

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-story dwelling of frame exterior construction with 2,747 square feet of living area.<sup>1</sup> The dwelling is approximately four years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 162,479 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.

---

<sup>1</sup> The appellant reported 2,747 square feet of living area, an unfinished basement and one fireplace, although the assessing officials reported 2,947 square feet of living area, a full finished basement and three fireplaces. The Board finds the discrepancies do not prohibit making a determination of the correct assessment.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables. One of the comparables is located in the same neighborhood assessment code as the subject property. The comparables are improved with 1-story dwellings that range in age from 8 to 19 years old. The comparables have full basements, two of which have finished area, central air conditioning, from one to three fireplaces and 2-car or 3-car garages. The dwellings range in size from 2,815 to 3,836 square feet of living area and have improvement assessments ranging from \$57,789 to \$77,652 or from \$17.20 to \$20.85 per square foot of living area. The appellant requested the improvement assessment be reduced to \$53,648 or \$19.53 per square foot of living area.

The appellant also disclosed the subject property was purchased in April 2014 and demolition of the old dwelling was completed on September 13, 2014. Construction of the new property was completed in July 2015, and at that time the Village of Barrington Hills issued a Certificate of Occupancy.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,089. The subject property has an improvement assessment of \$86,904 or \$31.64 per square foot of living area when using 2,747 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on one equity comparable with the same neighborhood assessment code as the subject property. The comparable is improved with a 1-story dwelling that is 55 years old. The comparable has a full finished basement, a fireplace and a 2.5-car garage. The dwelling contains 1,819 square feet of living area and has an improvement assessment of \$61,102 or \$33.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting a difference in the size of the comparable from the subject property.

### **Conclusion of Law**

The taxpayer 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 is warranted.

The parties submitted information on a total of four suggested equity comparables for the Board's consideration. The Board finds neither of the party's comparables are particularly similar to the subject in all aspects. However, the Board shall make a determination of the subject's correct assessment regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #1 and #3 due to their larger dwelling size, distant location and older age when compared to the subject property. The Board also gave less weight to the

board of review comparable due to its smaller dwelling size and older age when compared to the subject property. The Board finds the appellant's comparable #2 is similar when compared to the subject in location, age, dwelling size, design and features. This comparable had an improvement assessment of \$57,789 or \$20.53 per square foot of living area. The subject's improvement assessment of \$89,904 or \$31.64 per square foot of living area falls above the best comparable contained in this record. Based on this record, 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.

\_\_\_\_\_  
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: June 18, 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

Jennifer Drosopoulos, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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