



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

APPELLANT: Steven Burval  
DOCKET NO.: 16-22676.001-R-1  
PARCEL NO.: 01-01-205-009-0000

The parties of record before the Property Tax Appeal Board are Steven Burval, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman 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:** \$3,847  
**IMPR.:** \$23,653  
**TOTAL:** \$27,500

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 dwelling of frame and masonry exterior construction with 1,923 square feet of living area. The dwelling is approximately 51 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,100 square foot site and is located in Barrington, 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$275,000 as of June 9, 2016. The appraisal was prepared by Igor Sorokin, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach.

The appraiser analyzed three comparable sales located from .12 to .87 of a mile from the subject property. The comparables consist of 1-story dwellings<sup>1</sup> that range in age from 28 to 60 years old. The dwellings have central air conditioning, a fireplace and 1-car or 2-car garages. Two of the comparables have basements with finished areas. The dwellings range in size from 1,534 to 2,234 square feet of living area and are situated on sites ranging in size from 8,040 to 33,490 square feet of land area. The comparables sold in June 2015 and May 2016 for prices ranging from \$275,000 to \$392,500 or from \$166.87 to \$182.53 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$273,000 to \$366,500.

Based on this evidence, the appellant requested the total assessment be reduced to \$27,500 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,500. The subject's assessment reflects a market value of \$395,000 or \$205.41 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable sales with the same neighborhood assessment code as the subject property. The comparables consist of one, 2-story and three, 1.5-story dwellings that range in age from 33 to 96 years old. The dwellings have full basements, three of which have finished areas and 1-car or 2-car garages. Three of the comparables have central air conditioning and one or two fireplaces. The dwellings range in size from 1,935 to 2,379 square feet of living area and are situated on sites that range in size from 7,500 to 9,776 square feet of land area. The comparables sold from April 2013 to January 2015 for prices ranging from \$480,000 to \$775,000 or from \$201.77 to \$368.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant, estimating the subject property had a market value of \$275,000 as of June 9, 2016. In estimating the market value of the subject property, the appraiser developed the sales comparison approach and market value approach to value.

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<sup>1</sup> Story height for the comparables was based on photographs found in the appellant's appraisal report.

The Board gave less weight to the board of review's comparables #2 through #4 due to their 2013 and 2014 sale dates which are less indicative of market value as of the subject's January 1, 2016 assessment date at issue. Furthermore, less weight was also given to board of review comparable sale #1 due to its older age when compared to the subject property. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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



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Member



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Member



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Member

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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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