



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

APPELLANT: Jane J. Park  
DOCKET NO.: 19-55232.001-R-1  
PARCEL NO.: 01-23-305-015-0000

The parties of record before the Property Tax Appeal Board are Jane J. Park, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$68,220  
**IMPR.:** \$8,871  
**TOTAL:** \$77,091

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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 2-story dwelling of frame and masonry construction with 4,386 square feet of living area. The dwelling was constructed in 1991 and is approximately 28 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 248,074 square foot site and is located in South Barrington, Barrington 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 contention of law as the bases of the appeal. In support of these arguments, the appellant submitted a grid containing information on five comparable sales located the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 46,871 to 95,440 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry construction that range in

size from 4,464 to 4,858 square feet of living area. The dwellings were built from 1986 to 1994. Each comparable features a basement, one with finished area; four comparables each have central air conditioning; and each comparable has from one to three fireplaces and a 3-car or a 3.5-car garage. The comparables sold from June 2018 to September 2019 for prices ranging from \$351,000 to \$733,750 or from \$73.86 to \$152.39 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$48,230 and the improvement assessment be reduced to \$100 which would reflect a market value of 482,300 or \$109.96 per square foot of living area, land included, at the Cook County statutory level of assessment of 10%.<sup>1</sup>

As further supporting evidence, the appellant's counsel submitted a letter explaining that this appeal is a direct appeal for the tax year 2019 pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-25584.001-R-1. However, since tax year 2019 is in a different general assessment cycle, the filing does not qualify for a "rollover." In the prior year appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$77,091 based on the agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,708. The subject's assessment reflects a market value of \$817,080 or \$186.29 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also disclosed that 2019 was the first year of the General Assessment Cycle for the subject property and that the board of review has no objection to the appellant's "rollover" request pursuant to section 16-185 of the Property Tax Code based on Docket Number 18-25584.001-R-1.

### **Conclusion of Law**

The appellant raised a market value and contention of law arguments asserting that 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). When a contention of law is raised, the burden of proof is likewise a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value was submitted by the appellant consisting of five comparable sales along with the decision issued by the Property Tax Appeal Board reducing the subject's assessment for the 2018 tax year to \$77,091. The Board gave less weight to the comparable sales as each comparable has lot size significantly smaller than the subject's site. Moreover, the comparables have no information with respect to land-only sales which undermines the Board's ability to conduct a meaningful land sale comparative analysis. Lastly, the appellant's requested reduction of the subject's market value to \$482,300 or \$109.96 per

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<sup>1</sup> Although the appellant requested a reduction in the land assessment, there is no evidence submitted regarding land-only sales.

square foot of living area, land included, is unsupported given the range of appellant's own comparable sales from \$351,000 to \$733,750 or from \$73.86 to \$152.39 per square foot of living area, including land.

The Board finds the best evidence of market value in this record is the decision issued by the Property Tax Appeal Board reducing the subject's assessment for the 2018 tax year to \$77,091. The record contains no evidence indicating the subject property had changed in any material manner or that the property sold in an arm's length transaction after the Board's tax year 2018 decision. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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: February 21, 2023



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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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