



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

APPELLANT: Roger & Sheila Callanan  
DOCKET NO.: 20-23243.001-R-1 through 20-23243.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roger & Sheila Callanan, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-23243.001-R-1	01-01-124-006-0000	7,471	21,450	\$28,921
20-23243.002-R-1	01-01-124-052-0000	3,079	0	\$3,079

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2020 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 two property identification numbers (PINs) on a 14,231 square foot parcel of land. One of the PINs is improved with a 127-year-old, 2-story, frame, multi-family dwelling, containing 2,994 square feet of living area. The property is located in Barrington, Barrington Township, Cook County, and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of its overvaluation argument, appellant submitted an appraisal estimating the subject property had a market value of \$320,000 as of January 1, 2020. The appraisal report identifies both PINs of the subject property. The appraiser utilized the sales comparison approach analyzing six comparable properties and made necessary adjustments for lot size variations, location, updates, renovations, and other differences between the comparables and the subject property. Four of the comparable

properties sold between June of 2019 and December of 2019 for prices ranging from \$275,000 to \$400,000.

Appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property with PIN ending in -006-0000 of \$48,848 and PIN ending in -052-0000 of \$3,079. Based on this evidence, appellant requested a reduction in the subject's assessment for PIN -006-0000 of \$28,921 and for PIN -052-0000 of \$3,079.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,848. The subject's assessment reflects a market value of \$488,480, or \$163.15 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparable properties. Each of the comparable properties were improved with a two-story dwelling of either frame or masonry construction. They ranged in living area square feet from 2,926 to 4,712. The board of review also included information in its grid analysis indicating the subject property sold on May 12, 2020, for \$304,476, or \$101.70 per square foot of living area, including land.

### **Conclusion of Law**

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 appellant *did meet* 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 appellant*. Appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive because the appraisal discloses that the appraiser inspected the subject, reviewed the property's history, described the unique characteristics of the subject and used as similar as could be found properties in the sales comparison approach while providing adjustments that were necessary. In addition, the board of review notes indicate the subject property sold in May of 2020 for \$304,476. The subject's assessment of \$48,848 reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$320,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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, 2024



\_\_\_\_\_  
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

Roger & Sheila Callanan, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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