



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

APPELLANT: Britt & Monika Casey
DOCKET NO.: 22-20288.001-R-1
PARCEL NO.: 01-12-406-006-0000

The parties of record before the Property Tax Appeal Board are Britt & Monika Casey, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **No Change** 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: \$18,887
IMPR.: \$59,214
TOTAL: \$78,101

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2022 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 brick exterior construction with 4,241 square feet of living area.¹ The dwelling is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 47,219 square foot site and is located in Inverness, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$715,000 as of January 1, 2022. The appraisal was prepared by Tom J. Boyle Jr., an Associate Real Estate

¹ The Board finds the best description of the subject's dwelling size and garage capacity was found in the appraisal submitted by the appellants which contains a sketch with measurements and a photograph depicting a 3-car garage.

Trainee Appraiser and supervisor David Conaghan, CIAO and Certified General Real Estate Appraiser. The purpose of developing the appraisal was to assist the taxpayers with an ad valorem tax assessment.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located from 0.41 to 0.81 of a mile from the subject property. The comparables have sites ranging in size from 43,500 to 51,662 square feet of land area and are improved with traditional style dwellings with a combination of brick, stucco and siding exterior construction that range in size from 4,000 to 4,639 square feet of living area. The homes range in age from 20 to 44 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. Comparable #4 has an inground swimming pool amenity. The comparables sold from June 2019 to December 2021 for prices ranging from \$620,000 to \$755,000 or from \$144.19 to \$188.75 per square foot of living area, land included.

The appraisal includes a zoning map depicting the subject property highlighted in red with the property's house address depicted on the mapped parcel. This map included several properties surrounding the subject, including the properties located at 121, 119 and 109 Hillshire Drive. The appraisal also includes three pages presenting charts, graphs and commentary regarding historical and forecasted housing price trends in both Illinois and the Chicago PMSA. This information from the University of Illinois' Regional Economic Applications Laboratory depicts overall positive changes in monthly home prices from January 2019 through September 2021, with forecasted monthly increases from November 2021 through December 2022.

The appraisers made no adjustments for date of sale/time. The appraisers adjusted the comparables for differences with the subject arriving at adjusted prices ranging from \$647,000 to \$786,050 and an opinion of market value for the subject of \$715,000. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,101. The subject's assessment reflects a market value of \$781,010 or \$184.16 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% and a dwelling size of 4,241 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within in the same assessment neighborhood code as the subject property and where three properties are located on Hillshire Drive like the subject. The comparables have sites that range in size from 43,560 to 49,789 square feet of land area and are improved with 2-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,046 to 4,588 square feet of living area. The homes range in age from 25 to 33 years old. Each comparable has a basement, three of which have finished area. Each dwelling has central air conditioning, one to three fireplaces and a 3-car garage. Comparable #4 has "other improvements" which were not further described. The comparables sold from June 2019 to June 2022 for prices ranging from \$815,000 to \$1,225,000 or from

\$194.05 to \$280.51 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and board of review submitted four comparable sales for the Board's consideration. The Board finds the comparables selected by the appraisers sold in 2019 and 2020 without any adjustment made for date of sale, despite documentation regarding growth in sale prices which was presented by the appraisers. Furthermore, the appraisers failed to select two recent sales in close proximity to the subject. The appraisal included a zoning map which depicted board of review comparables #1, #2 and #3 to be located either across the street from the subject or approximately five houses from the subject. As a result, the Board finds the opinion of value contained in the appellants' appraisal to be less credible and little weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw comparable sales submitted in the appellants' appraisal.

The Board gives little weight to appraisal comparables #2, #3, #4 and #5 which differ from the subject in age, feature an inground pool amenity and/or sold in more than 12 months prior to the January 1, 2022 assessment date. The Board gives less weight to board of review comparables #1 and #4 which feature an unfinished basement, have "other improvements" and/or sold in 2019, less proximate to the January 1, 2022 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparable #1 along with board of review comparables #2 and #3 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, age, dwelling size and most features. These best comparables sold from April 2021 to June 2022 for prices ranging from \$745,000 to \$1,225,000 or from \$160.59 to \$280.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$781,010 or \$184.16 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on an overall market value basis and within the range on a per square foot basis. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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

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: September 16, 2025



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

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