



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

APPELLANT: Elaine Garbis-Gora
DOCKET NO.: 22-20647.001-R-1
PARCEL NO.: 01-27-204-004-0000

The parties of record before the Property Tax Appeal Board are Elaine Garbis-Gora, the appellant(s); 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: \$21,379
IMPR.: \$47,620
TOTAL: \$68,999

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 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 frame and masonry construction with 4,031 square feet of living area. The dwelling was 43 years old. Features of the home include one fireplace and a 3-car garage. The property has a 71,264 square foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation. In support of this argument, appellant submitted evidence disclosing the subject property was purchased on March 26, 2018, for a price of \$575,000 or \$142.64 per square foot of living area. In Section IV of its appeal form, appellant indicates the subject property was sold by a realtor and was advertised for sale in the multiple listing service for a period of 3 weeks. Appellant submitted a copy of the Settlement Statement. Based on this evidence, appellant requested a reduction in the subject's assessment to \$57,500.

Appellant also submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$68,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,999. The subject's assessment reflects a market value of \$689,990 or \$171.17 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 its contention of the correct assessment the board of review submitted information on four sales comparable properties. Each of the comparables were improved with a 2-story, single-family dwelling of masonry construction. They ranged between 4,423 and 4,862 of living area square feet and sold between February of 2020 and October of 2022 for prices ranging between \$139.86 and \$193.17 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 the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

The Board finds the sale of the subject property over four years prior to the lien date is too aged to accurately reflect the subject's market value as of January 1, 2022. The Board finds the best evidence of market value to be the board of review's sales comparables #1, #2, and #4. These properties sold between February of 2020 and October of 2022 for prices ranging between \$149.34 and \$193.17 per square foot of living area, including land. They were given more weight because they sold closest to the lien year at issue in the instant appeal and/or were most similar to the subject property in living area square footage. The subject's current assessment of \$171.17 per square foot of living area, including land, reflects a market value within the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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: May 21, 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

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