



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

APPELLANT: Christopher Geier
DOCKET NO.: 22-20790.001-R-1
PARCEL NO.: 01-04-301-005-0000

The parties of record before the Property Tax Appeal Board are Christopher Geier, the appellant(s), by attorney Jeremy 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 **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: \$21,780
IMPR.: \$94,348
TOTAL: \$116,128

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 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 property has a 217,800 square foot site parcel of land improved with two improvements. Improvement #1 is a class 2-04, 52-year-old, one and one-half story, single-family dwelling of frame and masonry containing 3,144 square feet of building area while improvement #2 is a class 2-02, single-family coach house containing 899 square feet of building area. The subject is located in Barrington Hills, Barrington Township, Cook County.

The appellant contends assessment inequity with regard to improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within a .8-mile radius of the subject. The comparables consist of 1.5-story, class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,856 to 3,606 square feet of living area. The homes range in age from 49 to 87 years old. Each dwelling has central air conditioning, one

or two fireplaces, a full or partial basement, and a 2.5-car or 3.5-car garage. The comparables have improvement assessments from \$14.51 to \$16.18 per square foot of living area. The appellant also submitted the subject's board of review decision letter dated March 7, 2023, which disclosed a total assessment of \$116,128. Based on this evidence, the appellant requested a reduced improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both improvements of \$116,129. Improvement #1 has an improvement assessment of \$69,840 or \$22.21 per square foot of living area. The board of review contends that the appellant does not acknowledge the existence of the subject's second improvement in his mathematical analysis and combined both the improvement assessment for both improvements.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story or 1.5-story, class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction containing between 2,322 and 4,983 square feet of living area. The homes are between 42 and 69 years old. The comparables have improvement assessments of \$18.40 to \$24.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity for improvement #1 as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 that the subject's total assessed value is \$116,128 per the board of review decision letter. Therefore, improvement #1 has a total improvement assessment of \$69,840 or \$22.21 per square foot of living area. The Board finds the appellant incorrectly applied the improvement assessment of both improvements onto only improvement #1 which artificially inflated the assessment per square foot.

The Board finds the best evidence of assessment equity is the appellant's suggested comparable #4. The dwelling on this comparable is similar to the subject dwelling in age, construction, location, amenities and living area size.

The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement #1 was inequitably assessed and 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 15, 2026



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

Christopher Geier, by attorney:
Jeremy 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