



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

APPELLANT: Susan & Ryan Julian
DOCKET NO.: 22-20854.001-R-1 through 22-20854.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan & Ryan Julian, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-20854.001-R-1	01-01-403-024-0000	17,200	0	\$17,200
22-20854.002-R-1	01-01-403-025-0000	17,000	13,703	\$30,703
22-20854.003-R-1	01-01-403-026-0000	16,900	13,728	\$30,628
22-20854.004-R-1	01-01-403-038-0000	1,344	0	\$1,344

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 is improved with a two-story, single-family dwelling of frame construction with 3,099 square feet of living area. The dwelling is 67 years old. Features include a partial basement with a formal recreation room, central air conditioning, a two-car garage, and a fireplace. The property has a 52,444 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. It has four parcels with separate PINs.

The taxpayers assert assessment inequity as a basis of the appeal. In support of this argument, the taxpayers submitted information about four suggested equity comparables. The taxpayers also assert that the market value of the subject property is not accurately reflected in its assessed

valuation. In support of this argument, the taxpayers submitted information regarding sales of the same four suggested comparables. They also submitted a document titled "Comparative Market Analysis" which stated that it was prepared by "William Meehan for The Meehan Family." The cover stated that the document had been prepared by a certified real estate broker or managing broker who was not acting as a State-certified real estate appraiser. The document contains data about various real estate sales and offerings and suggests a marketing price of \$506,829 for the Julians. This document contains no analysis of the data explaining how the recommended marketing price was determined.

The board of review submitted its "Board of Review Notes on Appeal," which discloses the assessment for only one of the subject parcels. The total assessment for all four parcels combined was \$79,875. The subject property has an improvement assessment of \$27,431 or \$8.85 per square foot of living area. The subject property's assessment reflects a market value of \$798,750, land included, or \$257.74 per square foot of living area. The board of review presented the same three comparables in support of its positions on the appellants' inequitable assessment and overvaluation arguments, although they were labelled as comparables two through four. The property labelled comparable one was actually one of the subject's four parcels.

In rebuttal, appellants submitted an appraisal which concluded that the subject property's fair market value was \$675,000 as of April 27, 2023.

A hearing was held before a Board administrative law judge (ALJ) on August 29, 2024. Mr. Ryan Julian represented himself at the hearing, and Ms. Shaina Howell represented the board of review. Mr. Julian testified that the subject has four parcels, two of which are only three feet wide. The house is located on two of the parcels. Mr. Julian believed that the subject's 2022 assessment was too high. He had an appraisal done which concluded the subject property's fair market value was \$675,000 as of April 27, 2023. Mr. Julian testified that, because of the appraisal, he believed the subject's fair market value was \$675,000, which would warrant an assessment of \$67,500, even though the appeal petition sought an even lower assessment.

The board of review objected to the Board considering the appraisal under a Board rule which states in relevant part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered properties." 86 Ill. Adm. Code § 1910.66(c). The ALJ agreed that the appraisal could not be considered under this rule. The ALJ explained that other evidence submitted by the appellants would be considered.

Ms. Howell testified that the two subject PINs that contained the house had 33,900 square feet of land. The other two subject PINs had 18,544 square feet of land. According to Ms. Howell, the grid submitted with the taxpayers' appeal petition had the wrong living area square footage for the appellants' first comparable and the wrong improvement assessment per square foot for their first three comparables. She stated that comparable one had 2,209 square feet of living area, and the improvement assessment was \$14.62 per square foot of living area. She further stated that the improvement assessments for appellants' comparables two and three were \$10.36 and \$16.13 per square foot of living area, respectively.

The Board finds that the appellants' suggested comparable one has 2,235 square feet of living area. This finding is supported by an MLS listing attached to the Comparative Market Analysis submitted by the appellants. This MLS listing is detailed and includes the dimensions of the rooms in the subject dwelling. Accordingly, the actual improvement assessment is \$14.45 per square foot of living area. The Board further finds that the actual assessments per square foot of living area for the appellants' suggested comparables two and three are \$16.54 and \$14.28 per square foot of living area, as asserted by the appellants. These figures were derived by dividing the improvement assessments of these comparables by their living area square footages.

Conclusions of Law

The taxpayers assert assessment inequity. 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 a basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). 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 on this basis is not warranted.

The subject's improvement assessment was \$8.85 per square foot of living area. Every suggested comparable submitted by the parties has a higher assessment per square foot of living area than the subject. Therefore, appellants have failed to show by clear and convincing evidence that the subject was inequitably assessed.

The taxpayers also assert 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The Board gives no weight to the "Comparative Market Analysis" submitted by the appellants. This document was not prepared by a certified real estate appraiser, and it does not explain how the suggested marketing price of \$506,829 was reached. Additionally, as stated above, the appraisal submitted by the appellants as rebuttal evidence will not be considered under the Board

rule stating in relevant part, “Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered properties.” 86 Ill. Adm. Code § 1910.66(c). This rule assures that the board of review will have an opportunity to present its own appraisal or other documentary evidence in response to an appraisal presented by the taxpayer.

The Board concludes that the best evidence of the subject’s market value is the board of review’s suggested comparables two, three, and four and the appellants’ suggested comparable three. Like the subject property, these comparables each has a single-family residence with central air conditioning, and a two-car garage. The dwellings on these comparables are similar to the subject dwelling in living area size. Three of them are in the same subarea as the subject, including one that is within a quarter mile of the subject. Three of them have fireplaces, like the subject.

These comparables sold between August 4, 2020, and June 4, 2022, for amounts ranging from \$155.75 to \$297.68 per square foot of living area, land included in the sale prices. The subject property’s assessment reflects a market value of \$798,750 land included, or \$257.74 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellants have failed to establish by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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: January 21, 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

AGENCY

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