



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

APPELLANT: Dylan Yahn
DOCKET NO.: 22-21318.001-R-1
PARCEL NO.: 01-01-213-001-0000

The parties of record before the Property Tax Appeal Board are Dylan Yahn, the appellant, by attorney Daniel Pappano, of Zwelling Law, PLLC 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: \$6,969
IMPR.: \$86,031
TOTAL: \$93,000

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 subject property consists of a 2-story dwelling of frame exterior construction with 3,445 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 6,969 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property search details with information on eight equity comparables located in the same assessment neighborhood code and from 92 feet to 5.3 miles from the subject property. The comparables are improved with 2-story or 3-story class 2-78 dwellings of frame exterior construction ranging in

size from 2,264 to 3,500 square feet of living area. The homes range in age from 3 to 59 years old. Each comparable has a basement, with six having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 1.5-car or a 2-car garage. Four properties have an attic with finished area. The comparables have improvement assessments ranging from \$44,500 to \$72,734 or from \$15.93 to \$23.39 per square foot of living area.

The appellant submitted a brief and two exhibits arguing the subject's per square foot improvement assessment "is in the 81st percentile" or "77th percentile for highest building assessed value per square foot" when compared to all 167 class 2-78 properties and frame 125 frame exterior class 2-78 properties in the subject's neighborhood code. Given the subject's per square foot assessment relative to these other class 2-78 properties the appellant contended "the subject property cannot be uniformly assessed" because other properties with the same class and neighborhood codes are assessed at a lower per square foot improvement assessment. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$67,591 or \$19.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,000. The subject property has an improvement assessment of \$86,031 or \$24.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings of frame exterior construction ranging in size from 3,215 to 3,755 square feet of living area. The homes range in age from 6 to 18 years old. Each comparable has a basement with finished recreation room, central air conditioning, one fireplace and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$82,015 to \$113,100 or from \$25.04 to \$31.51 per square foot of living area. The board of review's grid analysis also disclosed the subject property sold in July 2020 for a price of \$942,500, which was not refuted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted the Cook County Board of Review lowered the 2022 improvement assessments of appellant comparable #3 and board of review comparable #2 to \$52,766 and \$79,990 or \$17.14 and \$22.00 per square foot of living area, respectively, in their final decision, which the appellant argued was not available at the time the appeal petition was filed. Based on the revised improvement assessment for appellant comparable #3, the appellant argued the subject's total assessment should not exceed \$73,630.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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). 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.

Initially, the Board gives no weight to the argument raised by the appellant concerning the subject's per square foot improvement assessment relative to other class 2-78 properties in the subject's neighborhood code as this argument was based solely on dwelling size with no consideration given any other property characteristic like age of the subject relative to the age of other class 2-78 properties in the subject's neighborhood code.

As to the amended total assessment request submitted by the appellant in rebuttal, Section 1910.30 (j) of the Rules of the Property Tax Board states in part:

The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as "Amended" setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). **No amendment to the contesting party's assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).** [emphasis added]

Therefore, the Board finds no change shall be considered regarding the total assessment requested by the appellant in rebuttal.

The parties submitted 12 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 through #8 along with board of review comparable #2 which are less similar to the subject in age, location or design than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparables #1, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and features. These best comparables have improvement assessments ranging from \$72,734 to \$113,100 or from \$22.60 to \$31.51 per square foot of living area. The subject's improvement assessment of \$86,031 or \$24.97 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

Finally, the supreme court stated in Kankakee County the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the subject property sold in July 2020 for \$942,500. The subject's 2022 total assessment reflects a market value of \$930,000 when applying when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance which is less than the unrefuted sale price of the subject property and undermines the appellant's inequity argument.

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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