



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

APPELLANT: Alfred and Sherry Orrico  
DOCKET NO.: 22-21453.001-R-1  
PARCEL NO.: 06-21-214-004-0000

The parties of record before the Property Tax Appeal Board are Alfred and Sherry Orrico, the appellants, by attorney Thomas Winkler, of The Winkler Group LLC in Schaumburg; 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:** \$11,118  
**IMPR.:** \$31,881  
**TOTAL:** \$42,999

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 two-story dwelling of frame exterior construction with 2,907 square feet of living area. The dwelling is 22 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 15,883 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-78 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 information on five comparable sales located within the subject's assessment neighborhood and within .42 of a mile of the subject. The comparables consist of two-story class 2-78 dwellings of frame exterior construction ranging in size from 2,629 to 3,158 square feet of living area. The homes are either 17 or 22 years old. Each dwelling has central air

conditioning, a fireplace, a basement with two having finished area, and a two-car or three-car garage. The parcels range in size from 10,350 to 13,290 square feet of land area. The comparables sold from March 2019 to January 2021 for prices ranging from \$365,000 to \$415,000 or from \$125.56 to \$139.98 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$38,500, for an estimated market value of \$385,000 or \$132.44 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,999. The subject's assessment reflects a market value of \$429,990 or \$147.92 per square foot of living area, land included, when using the 10% level of assessment for class 2 property 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 comparable sales located within the subject's assessment neighborhood. The comparables consist of two-story class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,491 to 3,158 square feet of living area. The dwellings are each 22 years old. Each dwelling has central air conditioning, a fireplace, a basement with one having finished area, and a two-car or three-car garage. The parcels range in size from 10,285 to 12,820 square feet of land area. The comparables sold from March 2021 to August 2022 for prices ranging from \$397,000 to \$650,000 or from \$155.19 to \$205.83 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #1, #3, #4, and #5, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal. The Board also gives reduced weight to board of review comparable #4, which differs from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellants' comparable sale #2 along with board of review comparable sales #1, #2, and #3, which sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$365,000 to \$650,000 or from \$125.56 to \$205.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,990 or \$147.92 per square foot of living area, including land, which falls within the range

established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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

ALFRED & SHERRY ORRICO, by attorney:  
Thomas Winkler  
The Winkler Group LLC  
1300 E. Woodfield Road  
Suite 150  
Schaumburg, IL 60173

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602