



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

APPELLANT: Michelle Farr
DOCKET NO.: 22-21659.001-R-1
PARCEL NO.: 01-11-105-010-0000

The parties of record before the Property Tax Appeal Board are Michelle Farr, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$21,083
IMPR.: \$135,917
TOTAL: \$157,000

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 7,929 square feet of living area and is approximately 83 years old.¹ Features include a full basement with finished area, five full bathrooms, one half bathroom, central air conditioning, three fireplaces, and a 4-car garage. The board of review indicated the subject had other improvements, but did not provide any additional details. The property has a 210,830 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree on several property characteristics. The Board finds the best description of the subject was found in the evidence presented by the board of review which was unrefuted by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject. Evidence also included property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in the Section V grid analysis. The appellant did not disclose the proximity of the comparables to the subject. The comparables are improved with 2-story, class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 7,419 to 8,316 square feet of living area. The dwellings range in age from 15 to 80 years old. Each comparable has a full basement with two of these having finished area, from three to seven full bathrooms with four of these also having from one to three half bathrooms, central air conditioning, from two to seven fireplaces, and either a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$111,141 to \$134,353 or from \$14.62 to \$16.16 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,000. The subject property has an improvement assessment of \$135,917 or \$17.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,930 to 9,861 square feet of living area. The dwellings range in age from 7 to 39 years old. Each comparables has a full basement with two of these having finished area, from three to eight full bathrooms, either one or two half bathrooms, central air conditioning, from two to five fireplaces, and either a 3.5-car or a 4-car garage. Comparables #1 and #2 were reported to have other improvements but additional details were not provided. The comparables have improvement assessments ranging from \$130,110 to \$261,416 or from \$17.54 to \$30.47 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds each of these comparables is located in the subject's neighborhood code but has varying degrees of similarity to the subject in property characteristics. Each comparable differs from the subject in bathroom count, seven comparables differ substantially from the subject in age; and three comparables are reported to lack basement finish, which is a feature of the subject. The

subject as well as board of review comparables #1 and #2 are reported to have other improvements for which the Board did not provide additional details. The forgoing differences, in addition to others, would require appropriate adjustments to be made to the comparables for these differences to make them more equivalent to the subject. Nevertheless, the parties' comparables have improvement assessments ranging from ranging from \$111,141 to \$261,416 or from \$14.62 to \$30.47 per square foot of living area. The subject's improvement assessment of \$135,917 or \$17.14 per square foot of living area falls within the range established by the comparables in this record. After considering the disparate sets of evidence submitted by the parties, the Board finds the evidence in this record does not support a reduction in the subject's assessment.

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: June 17, 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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