



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

APPELLANT: James Knorring  
DOCKET NO.: 22-21798.001-R-1  
PARCEL NO.: 01-03-200-008-0000

The parties of record before the Property Tax Appeal Board are James Knorring, the appellant, by attorney Dora Cornelio, 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:** \$22,073  
**IMPR.:** \$60,449  
**TOTAL:** \$82,522

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 3,865 square feet of living area<sup>1</sup> and is approximately 99 years old. Features include a partial basement, central air conditioning, three full bathroom, two half bathrooms, two fireplaces, and a 2-car garage. The property has a 220,732 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-06 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 information, including property characteristics printouts that were analyzed to update data in the Section V grid analysis, on five

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<sup>1</sup> The parties differ as to the subject's dwelling size and garage capacity. The Board finds the best evidence of these characteristics was gleaned from the board of review's evidence, which was unrefuted by the appellant.

equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,090 to 4,516 square feet of living area. The homes range in age from 67 to 111 years old. Each comparable has a full basement with two of these having finished area, from two to four full bathrooms, either one or three half bathrooms, from one to three fireplaces, and from a 2-car or a 4-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$26,320 to \$53,518 or from \$6.44 to \$11.92 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$43,120 or \$11.16 per square foot of living area, based on 3,865 square foot of gross building area for this improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,522. The subject property has an improvement assessment of \$60,449 or \$15.64 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 with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, stucco, and frame and masonry exterior construction ranging in size from 3,276 to 4,068 square feet of living area. The homes range in age from 67 to 113 years old. Three comparables each have a full or partial basement and one comparable has a slab foundation. Each comparable has from two to four full bathrooms, one half bathroom, and either one or two fireplaces. Three comparables each have central air conditioning. Three comparables each have from a 2-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$51,937 to \$78,233 or from \$15.85 to \$20.01 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 as well as board of review comparables #1, #2, and #4 due to differences from the subject in age, dwelling size, basement finish, foundation type, and or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3 which are overall more similar to the subject in design/class, age, dwelling size, and other features. The two most similar comparables have improvement assessments of \$43,000 and \$68,804 or \$9.71 and \$17.87 per square foot of living area,

respectively. The subject's improvement assessment of \$60,449 or \$15.64 per square foot of living area is bracketed by the two most similar comparables in this record. Based on this record and after considering the necessary adjustments to the two best comparables required 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.

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: 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

AGENCY

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