FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Shawn Palmer
DOCKET NO.: 22-21960.001-R-1
PARCEL NO.: 01-01-215-023-0000

The parties of record before the Property Tax Appeal Board are Shawn Palmer, the appellant, by attorney Edmund P. Boland, of Carey White Boland Murnighan & Murray, LLC 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 ***A Reduction*** 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:	$8,250
IMPR.:	$84,250
TOTAL:	$92,500

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 is improved with a two-story, single-family dwelling of frame construction with 3,407 square feet of living area located in Barrington, Barrington Township, Cook County. The building is 17 years old. Features of the dwelling include a full, unfinished basement, central air conditioning, a three-car garage, two fireplaces. three full bathrooms, and a half bath. The subject is located on an 8,250 square foot site. It is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of $925,000, or $271.50 per square foot of living area, as of January 1, 2022. The appraiser relied on the sales comparison approach and used data from sales of three comparable properties within 0.54 miles of the subject that took place between April 2021 and May 2022 for amounts ranging from

$900,000 to $1,200,000, or from $258.06 to $28.37 per square foot of living area, land included. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. The adjusted sales prices ranged from $903,600 to $986,600. Photographs of the subject dwelling's interior and exterior were included with the appraisal. From this data, the appraiser concluded that the subject's value as of January 1, 2022, the relevant valuation date, was $925,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $113,000. The subject's assessment reflects a market value of $1,130,000 or $344.88 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of three suggested comparable properties. The suggested comparables were sold between April 2021 and April 2022 for amounts ranging from $1,300,000 to $1,560,000 or between $360.51 and $415.11 per square foot of living area, land included. The board of review presented assessment information about a fourth comparable, but no sales data about that comparable.

The matter was set for hearing before an administrative law judge on October 26, 2026, but the parties agreed to waive the hearing and stand on their documentary evidence and written submissions.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be proved 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon data from sales of three comparable properties within 0.54 miles of the subject that took place between April 2021 and May 2022 for amounts ranging from $900,000 to $1,200,000, or from $258.06 to $280.37 per square foot of living area, land included. The features of the dwellings on the appraisal's comparables one and three were very similar to those of the subject dwelling, and both sold for $900,000. The appraiser adjusted sales prices of the appraisal's comparables to account for differences between the subject and the comparables. The adjusted sales prices ranged from $903,600 to $986,600. In contrast, the board of review's evidence consists of unadjusted data from three sales.

Accordingly, this Board finds the subject property had a fair market value of $925,000 as of the applicable valuation date, as the appraiser concluded. Because the assessment reflects a greater fair market value, this Board finds a reduction in the subject's assessment to $92,500 is 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

DISSENTING:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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

Shawn Palmer, by attorney:
Edmund P. Boland
Carey White Boland Murnighan & Murray, LLC
33 West Jackson Blvd.
5th Floor
Chicago, IL 60604

COUNTY

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