FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ann Costello
DOCKET NO.: 22-21991.001-R-1
PARCEL NO.: 01-02-407-004-0000

The parties of record before the Property Tax Appeal Board are Ann Costello, 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:	$17,156
IMPR.:	$70,843
TOTAL:	$87,999

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 1.5-story dwelling of frame and masonry exterior construction with 6,100 square feet of living area.[1] The dwelling is approximately 53 years old. The home features a full basement that is finished with a formal recreation room, six full bathrooms, one half bathroom, central air conditioning, a fireplace and a three-car garage. The property has a 22,875 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The parties differ as to the subject dwelling's story height, bathroom count and basement finish. The board of review reported the subject dwelling has a 1.5-story design, which was further supported by the photographic evidence provided by the parties. The board of review also disclosed the subject dwelling has an additional half bathroom and a formal recreation room in the basement, which were not refuted 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 that are located in Barrington Hills or Inverness, none of which have the same assessment neighborhood code as the subject property. According to the property characteristic printouts provided by the appellant, the comparables are class 2-04 properties that are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,432 to 7,416 square feet of living area. The dwellings are from 33 to 92 years old. The comparables each have a full basement, two of which are finished with a recreation room. Four comparables have central air conditioning. Each comparable has from two to five full bathrooms, one half bathroom, one to seven fireplaces and from a two-car to a five-car garage. The comparables have improvement assessments that range from $47,866 to $72,000 or from $9.71 to $10.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $65,880 or $10.80 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 $87,999.[2] The subject property has an improvement assessment of $70,843 or $11.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and are located within the same block as the subject or approximately ¼ of a mile from the subject property. The comparables are class 2-04 properties that are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 2,738 to 4,210 square feet of living area. The dwellings are from 41 to 64 years old. The comparables each have a full or partial basement, three of which are finished with a formal recreation room. Each comparable has central air conditioning, three or four full bathrooms, one half bathroom, two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from $53,531 to $74,984 or from $17.55 to $21.27 per square foot of living area.

The board of review also disclosed the subject property was purchased on August 24, 2021 for $930,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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

[2] The subject's assessment reflects a market value of $879,990, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

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 a total of nine comparable properties for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, dwelling size, design, age and features. The appellant's comparables are overall more similar to the subject in dwelling size. However, they all have different neighborhood codes and are located in a different city than the subject. The board of review's comparables are most similar to the subject in location and age. These nine comparables also have varying degrees of similarity when compared to the subject in story height and features when compared to the subject. The comparables have improvement assessments that range from $47,866 to $74,984 or from $9.71 to $21.27 per square foot of living area. The subject's improvement assessment of $70,843 or $11.61 per square foot of living area falls within the range established by the comparables in this record both in terms of total improvement assessment and on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Additionally, the subject's estimated market value as reflected by its total assessment is well supported by the subject's purchase price of $930,000 in August 2021 for $930,000.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record 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	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: July 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ann Costello, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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