



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

APPELLANT: Joseph Hirsch
DOCKET NO.: 22-22010.001-R-1
PARCEL NO.: 01-06-100-008-0000

The parties of record before the Property Tax Appeal Board are Joseph Hirsch, 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: \$10,287
IMPR.: \$63,795
TOTAL: \$74,082

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 two improvements situated on one parcel.¹ Improvement #1 is described as a class 2-04, 1.5-story dwelling of frame exterior construction with 2,659 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a partial unfinished basement, central air conditioning, 2½ bathrooms and a fireplace. Improvement #2 is a class 2-05, two-story dwelling of frame exterior construction with 816 square feet of living area. The dwelling is greater than 62 years old. The home features a concrete slab foundation, 1½ bathrooms, a fireplace and a 3-car garage. The parcel has an 87,120 square foot site and is located in Barrington Hills, Barrington Township, Cook County.

¹ The parties both disclosed that there are two improvements on the property. The Board finds the best descriptions of the class 2-04 dwelling and the class 2-05 dwelling are found in the property detail printouts provided by the board of review. For ease of reference, the Board has numbered the class 2-04 dwelling as improvement #1 and the class 2-05 dwelling as improvement #2.

The appellant contends assessment inequity with respect to both improvements as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparables that have the same assessment neighborhood code as the subject.² Comparables #1 through #4 are located in either Barrington Hills or Barrington. The appellant did not provide city locations of comparables #5 through #10.

The five class 2-04 properties are improved with one-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,794 to 7,416 square feet of living area.³ The dwellings are from 1 to 86 years old. Four comparables each have a full basement, one of which is finished with a recreation room. No details were provided by the appellant concerning the foundation type of comparable #2. Each comparable has central air conditioning, 2, 2½ or 4½ bathrooms and either a 2-car, a 2.5-car or a 3-car garage. These five comparables have improvement assessments that range from \$28,193 to \$72,000 or from \$7.83 to \$10.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement #1 assessment to \$25,260 or \$9.50 per square foot of living area.

The five class 2-05 properties are improved with dwellings of frame or frame and masonry exterior construction ranging in size from 1,222 to 2,154 square feet of living area. The dwellings are from 66 to 127 years old. One comparable has a full unfinished basement. No details were provided by the appellant concerning the foundation type of comparables #6, #7, #8 and #10. Each comparable has from 1 to 3 bathrooms, one comparable has central air conditioning, one comparable has a fireplace and four comparables each have either a 2-car or a 3-car garage. These five comparables have improvement assessments that range from \$10,276 to \$19,157 or from \$5.97 to \$15.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement #2 assessment to \$6,120 or \$7.50 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 \$74,082. The subject property has a combined total improvement assessment of \$63,795 for both Improvement #1 and Improvement #2 or \$18.36 per square foot of living area, when using the combined total square footage of 3,475 square feet for both dwellings.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, two of which have the same assessment neighborhood code as the subject. The comparables are located in either Barrington, South Barrington or Barrington Hills. The comparables are class 2-04 properties that are improved with 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,542 to 4,611 square feet of living area. The dwellings are from 51 to 70 years old. One comparable has a concrete slab foundation and two comparables each have a full basement that is finished with a formal recreation room. Each comparables has 2 or 3 full bathrooms and 1 or 2 half bathrooms. Two comparables have

² The appellant submitted four separate grid analyses with information on five class 2-04 properties and five class 2-05 properties. For ease of reference, the Board has numbered the class 2-04 properties as #1 through #5 and the class 2-05 properties as #6 through #10.

³ Some descriptive details for comparables #1 through #4 were obtained from the property characteristic printouts provided by the appellant.

central air conditioning. Each comparable has one or three fireplaces and either a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$32,000 to \$108,500 or from \$11.95 to \$23.69 per square foot of living area. 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 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 thirteen suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject due to significant differences in location, dwelling size, design, age and features. Moreover, none of the comparables have a separate second dwelling, like the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$10,276 to \$108,500 or from \$5.97 to \$23.69 per square foot of living area. The subject's total improvement assessment of \$63,795 for both Improvement #1 and Improvement #2 or \$18.36 per square foot of combined living area of 3,475 square feet falls within the range of the improvement assessments of the comparables contained in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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



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

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

Joseph Hirsch, 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