



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

APPELLANT: Timothy George
DOCKET NO.: 22-22046.001-R-1
PARCEL NO.: 01-12-100-022-0000

The parties of record before the Property Tax Appeal Board are Timothy George, 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: \$41,468
IMPR.: \$25,000
TOTAL: \$66,468

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 construction with 4,368 square feet of living area.¹ The dwelling is approximately 38 years old. Features of the home include a full basement that is finished with a formal recreation room, central air conditioning, two fireplaces and a two-car garage. The property has a 59,241 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. According to the

¹ The board of review disclosed the subject dwelling is a 1.5-story design, which was not refuted by the appellant.

property characteristic printouts provided by the appellant, the comparables are located either in South Barrington, Barrington Hills or Barrington. The appellant did not provide the proximity of the comparables in relation to the subject. The parcels range in size from 160,519 to 219,552 square feet of land area and have land assessments ranging from \$33,388 to \$44,867 or \$.20 and \$.21 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$36,848 or \$.62 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,468. The subject property has a land assessment of \$41,468 or \$.70 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located either in Barrington Hills or Barrington. Two comparables are located within the same block as the subject, one of which is also along the same street. The parcels range in size from 11,200 to 54,667 square feet of land area and have land assessments ranging from \$7,840 to \$38,266 or \$.70 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land 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 land assessment is not warranted.

The record contains a total of eight land equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their substantially larger site sizes when compared to the subject and/or they are located in a different city than the subject. The Board has given reduced weight to board of review comparable #3 due to its considerably smaller size and less similar location when compared to the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are located within the same block and/or along the same street as the subject property. The comparables are overall most similar to the subject in site size, although the lots are 8% and 13% smaller than the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have land assessments of \$36,224 and \$38,266 or \$.70 per square foot of land area, respectively. The subject's land assessment of \$41,468 or \$.70 per square foot of land area is greater than the two

best comparables in terms of overall land assessment but equal to the comparables on a per square foot basis. The subject's higher overall land assessment appears to be logical given the subject's larger site size. Based on this record and after considering adjustments to the best comparables for differences in site size from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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

Timothy George, 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