



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

APPELLANT: Thomas Keenan
DOCKET NO.: 22-22149.001-R-1
PARCEL NO.: 01-01-125-034-0000

The parties of record before the Property Tax Appeal Board are Thomas Keenan, the appellant, by attorney Christopher G. Walsh, Jr. of Walsh Law, 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 **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: \$8,646
IMPR.: \$62,620
TOTAL: \$71,266

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 two-story dwelling of frame exterior construction with 3,301 square feet of living area. The dwelling is approximately 109 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has an 8,646 square foot site and is located in Barrington, 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 5, 2020 for a price of \$652,000.¹ The appellant disclosed in Section IV of the appeal petition that the subject property

¹ The appellant reported a sale price of \$652,000 for the subject in Section IV of the appeal petition, which differs from the sale price depicted in the settlement statement of \$652,500.

was purchased from Emily Solberg, the parties to the transaction were not related and the property was advertised in the Multiple Listing Service (MLS) using a realtor. The appellant did not disclose how long a period the property was advertised for sale. To document the sale, the appellant submitted a copy of the Settlement Statement which depicted a sale date June 5, 2020 and a sale price of \$652,500 and depicted commissions were paid to two realty agencies.

In a brief, counsel for the appellant cited two prior PTAB decisions, wherein the subject of each of the appeals was granted relief based on a sale that occurred approximately three years prior to the valuation date at issue.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,266. The subject's assessment reflects a market value of \$712,660 or \$215.89 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject or within the subject's subarea. The comparables have sites that range in size from 8,448 to 15,906 square feet of land area that are improved with two-story dwellings of frame exterior construction ranging in size from 2,877 to 3,900 square feet of living area. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning and either a two-car or a three-car garage. Three comparables each have a fireplace. The properties sold from December 2020 to November 2021 for prices ranging from \$730,000 to \$950,000 or from \$253.74 to \$317.83 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data related to the purchase of the subject property and the board of review submitted four suggested comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the sale of the subject property due to the fact that the sale occurred 18 months prior to the January 1, 2022 assessment date at issue. The Board has also given less weight to board of review comparables #1 and #2, which differ from the subject

dwelling in age or size. Additionally, both of these dwellings lack basement finish, a feature of the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which sold more proximate to the January 1, 2022 assessment date. The Board finds these two comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold in March and November 2021 for prices of \$950,000 and \$900,000 or for \$317.83 and \$272.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$712,660 or \$215.89 per square foot of living area, including land, which is considerably less than the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Therefore, based on this evidence the Board finds 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

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