



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

APPELLANT: Theresa Hunt  
DOCKET NO.: 22-22243.001-R-1  
PARCEL NO.: 01-26-103-015-0000

The parties of record before the Property Tax Appeal Board are Theresa Hunt, the appellant, by Richard Shapiro, Attorney at Law in Evanston; 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:** \$25,352  
**IMPR.:** \$84,648  
**TOTAL:** \$110,000

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, traditional style dwelling of brick, stone and dryvit exterior construction with 4,920 square feet of living area.<sup>1</sup> The dwelling is approximately 12 years old. Features of the home include a full basement with finished area, central air conditioning, four full bathrooms, one half bathroom, two fireplaces and a four-car garage. The property has an approximately 1.94-acre site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of

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<sup>1</sup> The Board finds the best description of the subject is found in the appraisal submitted by the appellant, which contained a schematic diagram and dimensions of the improvements, along with interior and exterior photographs of the dwelling.

\$1,100,000 as of July 27, 2022. The appraisal was prepared by Robert Merel, a State of Illinois Certified Residential Real Estate Appraiser. The appellant's appraiser reported the subject dwelling was in average+ condition and was of a good quality construction.

Under the sales comparison approach to value the appraiser analyzed three comparable sales that are located from .47 of a mile to 1.07 miles from the subject property. The comparables have sites ranging in size from approximately 1.36 to 1.73 acres of land area. The comparables are improved with two-story, traditional style dwellings that range in size from 5,090 to 5,895 square feet of living area. The homes are either 21 or 38 years old and have other features with varying degrees of similarity when compared to the subject. The comparables sold from August 2021 to June 2022 for prices ranging from \$949,999 to \$1,250,000 or from \$177.20 to \$212.04 per square foot of living area, including land. The appraiser made an adjustment to comparable sale #2 for sales or financing concessions and the appraiser adjusted the three comparables for differences from the subject in site size, gross living area, age, bathroom count, basement finish and other features to arrive at adjusted prices ranging from \$1,068,500 to \$1,152,500. Using this data, the appraiser concluded an estimated market value for the subject of \$1,100,000 as of July 27, 2022.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$110,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,073. The subject's assessment reflects a market value of \$1,310,730 or \$266.41 per square foot of living area, including land, using 4,920 square feet, 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. No sales data was provided for comparables #1, #2 and #3. Since no sales data was provided for these three comparables to address the appellant's overvaluation argument, the comparables will not be further described, nor will they be further addressed in this analysis.

The board of review's comparable #4 has an approximately 1.01-acre site that is improved with a two-story dwelling of masonry exterior construction containing 4,892 square feet of living area. The dwelling is 17 years old and has other features with varying degrees of similarity when compared to the subject. This property sold in August 2022 for \$1,180,000 or \$241.21 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with an opinion of market value of \$1,100,000 as of July 27, 2022 and the board of review presented one suggested comparable sale for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser chose three comparable sales that sold proximate in time to the assessment date at issue and are relatively similar to the subject in location and site size. The appraiser made an adjustment to comparable sale #2 for sales or financing concessions and the appraiser adjusted the three comparables for differences from the subject in site size, gross living area, age, bathroom count, basement finish and other features to arrive at an estimated market value of \$1,100,000 or \$223.58 per square foot of living area, including land as of July 27, 2022. The subject's assessment reflects a market value of \$1,310,730 or \$266.41 per square foot of living area, including land, which is above the appraised value. The Board has given less weight to the board of review's unadjusted comparable sale, as this evidence does not overcome the weight of the appellant's appraisal evidence. Based on this record, the Board finds the subject property had a market value of \$1,100,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply which is also commensurate with the appellant's request. (86 Ill.Admin.Code §1910.50(c)(2)).

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.

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Chairman



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Member



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Member

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Member



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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



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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

Theresa Hunt, by attorney:  
Richard Shapiro  
Attorney at Law  
990 Grove St.  
Suite 409  
Evanston, IL 60201

COUNTY

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