



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

APPELLANT: Leo Straton
DOCKET NO.: 22-22258.001-R-1
PARCEL NO.: 01-01-317-009-0000

The parties of record before the Property Tax Appeal Board are Leo Straton, the appellant, by attorney Christopher B. Kaczynski of Smith Hemmesch Burke & Kaczynski 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: \$11,040
IMPR.: \$19,960
TOTAL: \$31,000

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 one-story dwelling of frame exterior construction with 1,032 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a basement,¹ central air conditioning and a one-car garage. The property has an 11,040 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity concerning the improvement assessment. With respect to the overvaluation argument, the appellant submitted

¹ The parties differ as to the description of the subject dwelling's basement area. The appellant reported the subject has a full basement that is finished with a recreation room, whereas the board of review reported the subject has a full unfinished basement.

evidence disclosing the subject property was purchased on December 27, 2021 for a price of \$250,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from John L. and Susan B. Young, the parties to the transaction were not related and the property was sold by the owner and had been advertised but not in the Multiple Listing Service (MLS). The appellant did not disclose in what manner or how long of a period of time the property was advertised. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a settlement statement which depicted a sale date of December 27, 2021 and reiterated the sale price but did not depict the distribution of commissions.

In an affidavit, the appellant stated that "I personally approached the then record owner of the subject property, Mr. John Young, with an inquiry to purchase said property for potential investment value. I encountered the seller during a visit at the home of a family member, whose dwelling abuts the subject property." After inspecting the property, the appellant contended the subject was in sub-market condition and it was deemed that the property likely would not qualify for a mortgage loan. On or about December 6, 2021, the appellant proposed to the seller a cash offer of \$250,000 to purchase the property in its "As-Is" condition.

With respect to the improvement assessment inequity argument, the appellant submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .6 of a mile to 1.9 miles from the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,168 to 1,380 square feet of living area. The dwellings are from 59 to 76 years old. The comparables each have a full basement, three of which are finished with either an apartment or a recreation room. One comparable has central air conditioning and three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$15,233 to \$17,075 or from \$11.94 to \$13.70 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment of \$24,126, which reflects a market value of \$241,260 or \$233.78 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant requested a reduction in the subject's improvement assessment of \$13,086 or \$12.68 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 \$31,000. The subject's assessment reflects a market value of \$310,000 or \$300.39 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$19,960 or \$19.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two separate grid analyses, one grid provided information on four comparable sales and the other grid provided information on four equity comparables. With respect to the appellant's overvaluation argument, the board of review submitted four comparable sales that have the same assessment

neighborhood code as the subject. The comparables are located approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables have sites that range in size from 7,392 to 10,800 square feet of land area. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,026 to 1,255 square feet of living area. The dwellings are from 61 to 70 years old. The comparables each have a full or partial unfinished basement and a one-car garage. Three comparables have central air conditioning and one comparable has a fireplace. These properties sold from February to November 2022 for prices ranging from \$350,000 to \$1,895,000 or from \$309.46 to \$1,846.98 per square foot of living area, including land. The board of review also reported the sale of the subject property on December 29, 2021 for \$250,000 or \$242.25 per square foot of living area, including land.

With respect to the appellant's improvement assessment inequity argument, the board of review submitted four comparable properties that have the same assessment neighborhood code as the subject. The comparables are located within the same block or approximately ¼ of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,000 to 1,064 square feet of living area. The dwellings are 68 or 70 years old. The comparables each have a full or partial basement, one of which is finished with a formal recreation room. Three comparables each have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$20,250 to \$24,250 or from \$19.78 to \$24.25 per square foot of living area.

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

In written rebuttal, counsel for the appellant argued that due to the subject property's size and condition, it is not comparable to the typical residence in Barrington. Counsel provided a copy of the listing information for the property located at 625 S. Cook St., board of review comparable #2, describing the dwelling with 4,375 square feet of living area that was built in 2014, which is not comparable to the subject property. The listing for 218 Coolidge Ave., board of review comparable #1, describes the dwelling with 2,892 square feet of living area built in 1953 with an addition constructed in 2014 – 2015. The listing for 831 Harriet Lane, board of review comparable #3, describes the dwelling with 2,765 square feet of living area with a finished basement. The listing for 227 W. Hillside, board of review comparables #4 describes the dwelling as being remodeled in 2018. The appellant requests that the subject's assessment be revised to reflect the purchase price of \$250,000.

Conclusion of Law

The appellant contends in part that 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 appellant submitted evidence of the 2021 sale of the subject property and the board of review submitted four comparables sales to support their respective positions before the Board.

The Board gives less weight to the December 2021 purchase of the subject property. The Board finds the subject property was not advertised for sale on the open market and does not meet one of the key fundamental elements of an arms-length transaction and thus, is less likely to be indicative of the subject's market value as of the January 1, 2022, assessment date.

The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their considerably larger dwelling sizes when compared to the subject.

On this limited record, the Board finds the best evidence of market value in the record to be board of review comparable #4, which sold proximate in time to the January 1, 2022, assessment date and is most similar to the subject in location, dwelling size, design, age and some features. However, this comparable has a smaller site size, suggesting an upward adjustment would be required to make the comparable more equivalent to the subject. Nevertheless, this property sold in February 2022 for \$350,000 or \$309.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,000 or \$300.39 per square foot of living area, including land, which is less than the best comparable sale in this record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as an alternative 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 parties submitted a total of eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the subject in dwelling size and/or are located more than one mile away from the subject

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review which are overall most similar to the subject in location, dwelling size, design and age. However, the Board finds these comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, comparables have improvement assessments ranging from \$20,250 to \$24,250 or from \$19.78 to \$24.25 per square foot of living area. The subject's improvement assessment of \$19,960 or \$19.34 per square foot of living area falls below the range established by the best comparables in the record. 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 improvement assessment is not justified on this basis.

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: September 16, 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

Leo Straton, by attorney:
Christopher B. Kaczynski
Smith Hemmesch Burke & Kaczynski
10 South LaSalle Street
Suite 2660
Chicago, IL 60603

COUNTY

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