



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

APPELLANT: Elizabeth Gabis  
DOCKET NO.: 22-22380.001-R-1 through 22-22380.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elizabeth Gabis, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-22380.001-R-1	01-11-105-049-0000	18,208	64,641	\$82,849
22-22380.002-R-1	01-11-105-050-0000	171	0	\$171

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 parcels improved with a 1-story dwelling of frame exterior construction containing 4,084 square feet of living area. The dwelling is approximately 68 years old. The home features a full basement that is finished with a formal recreation room,<sup>1</sup> central air conditioning, three full bathrooms, one half bathroom, three fireplaces and a 3-car garage. The property has a 182,081 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

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<sup>1</sup> The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

comparables that have the same assessment neighborhood code and property classification code as the subject. According to the property characteristic printouts provided by the appellant, the comparables are improved with 1-story or 1.5-story dwellings of frame exterior construction ranging in size from 3,668 to 4,502 square feet of living area. The dwellings are from 32 to 90 years old. The comparables each have a full basement. No data was provided by the appellant concerning finished basement area, if any, of the comparables. Each comparable has central air conditioning, three to five full bathrooms, one to three fireplaces and either a 3-car or a 3.5-car garage. Comparables #1 and #3 each have either one or two additional half bathrooms. The comparables have improvement assessments that range from \$43,500 to \$59,725 or from \$11.86 to \$14.01 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,031 or \$12.74 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision which disclosed the subject has a total assessment for the two parcels of \$83,020. According to section 2c(1) of the appellant's appeal petition and the addendum, the subject has an improvement assessment of \$64,641 or \$15.83 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has an improvement assessment of \$64,641 or \$15.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject, one of which is located within the subject's subarea. The comparables are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,733 to 4,176 square feet of living area. The dwellings are from 57 to 69 years old. Two comparables each have a concrete slab foundation and two comparables each have a partial basement, one of which is finished with a formal recreation room. Each comparable has central air conditioning, three or four full bathrooms, one or two fireplaces and either a 2-car or a 3-car garage. Comparables #2 and #4 each have an additional half bathroom. Comparables #1 and #4 reportedly have other improvements but the board of review did not provide a description of these improvements. The comparables have improvement assessments that range from \$67,735 to \$92,132 or from \$18.14 to \$22.06 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the subject dwelling in age or size. The Board has given reduced weight to board of review comparables #1 and #2 due to their lack of a basement, a feature of the subject. Additionally, the appellant's comparable #3 and board of review comparable #1 are dissimilar 1.5-story designs, when compared to the subject's 1-story design.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4, which have the same assessment neighborhood code and property classification code as the subject. The dwellings each have a basement, like the subject and the comparables are overall more similar to the subject dwelling in size, design, age and some features. The comparables have improvement of \$67,735 and \$77,220 or \$18.14 and \$19.82 per square foot of living area. The subject's improvement assessment of \$64,641 or \$15.83 per square foot of living area is less than the two best comparables in the record both in terms of total improvement assessment and on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from 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.

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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

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