



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

APPELLANT: Marne Klinsky  
DOCKET NO.: 22-22401.001-R-1  
PARCEL NO.: 01-01-204-017-0000

The parties of record before the Property Tax Appeal Board are Marne Klinsky, the appellant, by attorney Michael Elliott of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$8,100  
**IMPR.:** \$20,400  
**TOTAL:** \$28,500

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-story dwelling of frame exterior construction with 1,375 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a full basement and 1½ bathrooms. The property has an approximately 8,100 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 overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 10, 2021, for a price of \$285,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Nelly Taylor, the parties to the transaction were not related, the property was advertised in the Multiple Listing Service (MLS) for 29 days and was sold using a

realtor. 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 copies of the settlement statement and the MLS listing sheet. The settlement statement reiterated the sale date and sale price and depicted commissions were paid to one realty agency.

The appellant also submitted a brief arguing that an 8.83% three-year median level of assessment should be applied. In support of this argument, the appellant enclosed a press release regarding the 2021 Cook County Final Multiplier announced by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduced assessment of \$25,165, based on the \$285,000 purchase price multiplied by the purported 2021 three-year median level of assessment for class 2 property of 8.83%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject's assessment reflects a market value of \$320,000 or \$232.73 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%.

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 as the subject and are located within ¼ of a mile from the subject property or within the subject's subarea. The comparables have sites that range in size from 10,800 to 12,006 square feet of land area. The comparables are class 2-03 properties that are improved with 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,265 to 1,545 square feet of living area. The dwellings are from 59 to 66 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has 1½ or 2 bathrooms and either a 1-car, a 1.5-car or a 2-car garage. Comparable #2 has central air conditioning and three comparables each have one or two fireplaces. The properties sold from March to October 2021 for prices ranging from \$430,000 to \$495,000 or from \$296.44 to \$391.30 per square foot of living area, land included. The board of review also reported the subject was purchased on September 9, 2021, for \$285,000 or \$207.27 per square foot of living area, including land.<sup>1</sup> 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.

---

<sup>1</sup> The parties differ as to the subject's date of the sale. The Board finds the best evidence to be the settlement statement provided by the appellant which depicted a sale date of August 10, 2021.

As an initial matter, the Board gives no weight to the appellant's median level of assessment argument as the appellant did not provide any substantive documentary evidence to support the application of this 2021 level of assessment for the 2022 tax year.

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 finds the best evidence of market value to be the purchase of the subject property in August 2021 for a price of \$285,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed the parties to the transaction were not related and the property had been advertised on the open market 29 days. In further support of the transaction, the appellant submitted copies of the settlement statement as well as the MLS listing sheet associated with the transaction, reiterating the sale date and purchase price. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$285,000 is below the market value of \$320,000 as reflected by the assessment. Furthermore, the Board gave less weight to the board of review comparables, as each comparable has a garage, unlike the subject. Additionally, board of review comparables #1 and #3 have basement finish or central air conditioning, which are not features of the subject. As a final point, the board of review reported the same sale of the subject in 2021 for \$285,000, which is the basis of the appellant's appeal on market value grounds.

Based on this record the Board finds the subject property had a market value of \$285,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 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.



Chairman



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: August 19, 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

Marne Klinsky, by attorney:  
Michael Elliott  
Elliott & Associates Attorneys, PLLC  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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