



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

APPELLANT: John Curry
DOCKET NO.: 22-22507.001-R-1
PARCEL NO.: 01-01-126-067-0000

The parties of record before the Property Tax Appeal Board are John Curry, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Inverness; 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: \$27,911
IMPR.: \$45,589
TOTAL: \$73,500

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 is improved with a two-story dwelling of frame exterior construction with 3,583 square feet of living area.¹ The dwelling is approximately 73 years old. Features of the home include a full unfinished basement, 3½ bathrooms, central air conditioning, one fireplace, a three-car garage and an inground swimming pool. The property has a 27,911 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 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 \$735,000

¹ The parties differ as to the description of the subject property. The Board finds the best description of the subject is found in the appellant's appraisal which contained a schematic diagram with dimensions of the improvement and interior and exterior photographs of the property.

as of January 1, 2022. The appraisal was prepared by Charles Walsh, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal is to develop an opinion of market value for a property tax appeal. Walsh inspected the interior and exterior of the subject property on July 28, 2022, and noted that no physical, functional, or external problems were observed during inspection.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales. The comparables are improved with two-story dwellings that range in size from 3,141 to 4,200 square feet of living area. The homes range in age from 5 to 73 years old. The comparables each have a full basement, one of which has finished area. Each comparable has either 4½ or 6 bathrooms, central air conditioning and a two-car or a three-car garage. Two comparables each have a fireplace. Comparable #2 has an inground swimming pool. The comparables have sites ranging in size from 8,580 to 21,487 square feet of land area and are located from .18 to .73 of a mile from the subject property. The sales occurred from March to September 2021 for prices ranging from \$715,000 to \$830,000 or from \$191.74 to \$235.59 per square foot of living area, including land. The appraiser adjusted comparable #3 for sales or financing concessions and made adjustments to the three comparables for differences from the subject in site size, age, bathroom count, gross living area, basement finish, and other features to arrive at adjusted prices ranging from \$692,890 to \$788,405. Based on the adjusted prices the appraiser opined the subject has an estimated value of \$735,000 or \$205.14 per square foot of living area, including land.

In further support of the overvaluation argument, the appellant submitted information on four comparable sales described as class 2-06 properties that have the same assessment neighborhood code as the subject.² Comparable #3 is the same property as the appellant's appraisal comparable #1.³ The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 3,376 to 3,729 square feet of living area. The dwellings are from 92 to 136 years old. According to the supplemental addendum, the comparables each have a full or partial basement, one of which has finished area. Each comparable has either 2, 3 or 4 full bathrooms and two comparables each have 1 or 2 half bathrooms. Three comparables have central air conditioning and one or two fireplaces. Each comparable has either a two-car and a three-car garage. The comparables have sites that range in size from 8,712 to 9,550 square feet of land area, where one comparable is located approximately ¼ of a mile from the subject and one comparable is located within the subject's subarea. The sales occurred from August 2020 to March 2021 for prices ranging from \$512,500 to \$715,000 or from \$140.22 to \$191.94 for per square foot of living area, including land.

The appellant requested the subject's total assessment be reduced to \$50,240, which would reflect a market value of \$502,400 or \$140.22 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% as determined by the Illinois Department of Revenue.

² The supplemental addendum submitted by the appellant disclosed comparable #1 has a Property Index Number (PIN) of 01-01-214-001-0000, not the same PIN as the subject as depicted in the addendum found in the Residential Appeal petition.

³ The appellant's appraiser reported that the appellant's comparable #3 has basement finish and a three-car garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,004. The subject's assessment reflects a market value of \$900,040 or \$251.20 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% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales described as class 2-06 properties that are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,990 to 4,108 square feet of living area. The dwellings are from 68 to 122 years old. The comparables each have a full basement with finished area, 3 or 4½ bathrooms, central air conditioning and from a two-car to a three-car garage. Two comparables each have two fireplaces. The comparables have sites that range in size from 7,500 to 13,068 square feet of land area and are located approximately ¼ of a mile from the subject or within the subject's subarea. The sales occurred from October 2020 to November 2022 for prices ranging from \$1.00 to \$1,006,950 or from \$0 to \$252.31 for per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's attorney contends the board of review sales are unadjusted. The appellant asserted that the board of review's comparable dwellings differ substantially from the subject in size and are superior to the subject in numerous characteristics.

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 and four additional comparable sales, where one comparable was also chosen by the appellant's appraiser, and the board of review submitted three comparable sales to support their respective positions before the Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$735,000 as of January 1, 2022. The appraiser developed the sales comparison approach to value using three recent comparable sales with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property and arrived at an estimated market value of \$735,000. The subject's assessment reflects a market value of \$900,040, which is greater than the appraised value. With respect to the appellant's additional comparable sales and the three comparable sales submitted by the board of review, the Board has given less weight to the appellant's comparables #1 and #4, as well as board of review comparables #1 and #2, which have sale dates that occurred in 2020, less proximate in time to the January 1, 2022 assessment date that are the comparables used by the appellant's appraiser. The Board has also given less

weight to board of review comparable #3, as it was reported to have a \$1.00 sale price which calls into question the arm's length nature of the transaction. The two remaining comparables, appellant's comparables #2 and #3, sold more proximate in time to the lien date at issue. However, the Board finds the dwellings are considerably older in age, when compared to the subject and these two properties lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables sold in March 2021 for \$669,000 and \$715,000, respectively. After considering adjustments to these two comparables for differences from the subject, the Board finds the sales further support the conclusion of value of \$735,000 as determined by the appellant's appraiser. Therefore, based on this record, the Board finds the subject property had a market value of \$735,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% 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

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