



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

APPELLANT: Julie Smith
DOCKET NO.: 22-22564.001-R-1
PARCEL NO.: 01-01-216-014-0000

The parties of record before the Property Tax Appeal Board are Julie Smith, 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 **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: \$7,500
IMPR.: \$60,068
TOTAL: \$67,568

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 dwelling of frame exterior construction with 2,984 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full basement with finished area, central air conditioning, two full bathrooms, one half bathroom, a fireplace and a two-car garage.¹ The property has a 7,500 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ as to the subject dwelling's basement finish and garage capacity. The Board finds the best description of the subject is found in the appellant's appraisal, which described the subject dwelling with finished basement area and a two-car garage, since the appraiser made an interior and exterior inspection of the property on July 28, 2022.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal valuing the fee simple property rights of the subject property for a property tax appeal, prepared by Charles Walsh, a State of Illinois Certified Residential Real Estate Appraiser. The appraiser estimated the subject property's market value as of January 1, 2022 at \$625,000. The appellant's appraiser inspected the interior and exterior of the subject property on July 28, 2022, and observed that subject is energy efficient and had no physical, functional or external problems.

Under the sales comparison approach to value the appraiser analyzed three comparable sales that are located from .09 to .79 of a mile from the subject property. The comparables have sites ranging in size from 6,250 to 11,160 square feet of land area. The comparables are improved with two-story dwellings that range in size from 2,658 to 4,500 square feet of living area. The homes range in age from 14 to 25 years old. The comparables each have a full basement where one basement is a walkout and two have finished area. Each comparable has three or four full bathrooms, an additional half bathroom, central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables sold from March 2021 to April 2022 for prices ranging from \$599,900 to \$690,000 or from \$153.33 to \$227.92 per square foot of living area, including land. The appraiser made adjustments to comparables #1 and #2 for sales or financing concessions and also adjusted the comparables for differences from the subject in gross living area, bathroom count and other features resulting in adjusted prices ranging from \$586,310 to \$650,500. Using this data, the appraiser arrived at an estimated market value for the subject of \$625,000 or \$209.45 per square foot of living area, including land, as of January 1, 2022.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$62,500 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 \$67,568. The subject's assessment reflects a market value of \$675,680 or \$226.43 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 of the subject property, the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject. The comparables are located either within the same block, or approximately ¼ of a mile from the subject or within the subject's subarea, two of which are also located along the same street as the subject property. The comparables have sites that range in size from 6,969 to 11,100 square feet of land area. The comparables are class 2-78 properties that are improved with two-story dwellings of frame exterior construction ranging in size from 3,150 to 3,445 square feet of living area. The dwellings are from 7 to 17 years old. The comparables each have a full basement, two of which are finished with a formal recreation room. Each comparable has two or three full bathrooms, one or two additional half bathrooms, central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables sold from July 2020 to January 2022 for prices ranging from \$900,000 to \$1,260,000 or from \$273.58 to \$371.68 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property, and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser chose comparables #2 and #3 which differ substantially from the subject dwelling in size and age, respectively, when there were other comparables that were available that were submitted by the board of review. Furthermore, the appraiser did not make adjustments to the comparables for differences in site size or age, although comparable #3 has a considerably larger site and older dwelling when compared to the subject. These factors undermine the credibility of the appellant's appraiser's conclusion of value. However, the Board will analyze the raw sales data contained in this report.

The Board has given reduced weight to board of review comparable #3 which appears to be an outlier due to its significantly higher sale price of \$1,260,000 or \$371.68 per square foot of living area, including land, when compared to the other sales in the record. The Board has also given reduced weight to board of review comparable #4 due to its sale date occurring 17 months prior to the lien date at issue and, thus less likely to reflect market value as of January 1, 2022.

The Board finds the best evidence of market value to be the appellant's appraisal comparable #1, along with board of review comparables #1 and #2 which sold more proximate in time to the January 1, 2022, assessment date and are overall more similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from May to December 2021 for prices ranging from \$642,500 to \$975,000 or from \$227.92 to \$309.52 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$675,680 or \$226.43 per square foot of living area, including land, which falls within the range established by the best sales in the record in terms of overall market value and below these sales on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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

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