



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

APPELLANTS: Terry & Susan Graunke
DOCKET NO.: 22-22813.001-R-1
PARCEL NO.: 01-04-202-014-0000

The parties of record before the Property Tax Appeal Board are Terry & Susan Graunke, the appellants, 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: \$22,090
IMPR.: \$139,367
TOTAL: \$161,457

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 7,147 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement that is finished with a formal recreation room,¹ six full bathrooms, three half bathrooms, central air conditioning, six fireplaces and a four-car garage. The property has a 220,906 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants provided information on four comparable

¹ The board of review disclosed the subject dwelling's basement is finished with a formal recreation room, which was not refuted by the appellants in rebuttal.

properties depicted as comparables #1 through #4 in Section V of the appeal petition. The comparables have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 6,974 to 7,337 square feet of living area. The dwellings are from 16 to 24 years old. The comparables each have a full basement. No data was provided by the appellants concerning basement finish, if any for the comparables. Each comparable has from four to six full bathrooms, two additional half bathrooms, central air conditioning, three or four fireplaces and a four-car garage. The comparables have improvement assessments that range from \$109,909 to \$144,760 or from \$15.06 to \$19.73 per square foot of living area.

In support of the overvaluation argument, the appellants submitted information on three comparable sales depicted as comparables #5, #6 and #7 in Section V of the appeal petition. The comparables have the same assessment neighborhood code and property classification code as the subject. The comparables have sites that range in size from 219,107 to 278,218 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 6,176 to 7,532 square feet of living area. The dwellings range in age from 14 to 21 years old. The comparables each have a full basement. No data was provided by the appellants concerning basement finish, if any for the comparables. Each comparable has five or six full bathrooms, one or two additional half bathrooms, central air conditioning, three or four fireplaces and a four-car garage. The comparables sold from January 2020 to September 2021 for prices ranging from \$1,100,000 to \$1,750,000 or from \$178.11 to \$232.34 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$105,209 or \$14.72 per square foot of living area. This requested reduction would result in a total assessment of \$127,300, which would reflect a market value of \$1,273,000 or \$178.12 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,972. The subject's assessment reflects a market value of \$1,879,720 or \$263.01 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 \$165,882 or \$23.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with both equity and sales data. Two comparables have the same assessment neighborhood code as the subject and are located within the subject's subarea. The comparables have the same property classification code as the subject. The comparables have sites that range in size from 62,596 to 239,027 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 5,374 to 8,563 square feet of living area. The dwellings range in age from 17 to 24 years old. The comparables each have a full basement, three of which are finished with a formal recreation room. Each comparable has from three to seven full bathrooms, one or two additional half bathrooms, central air conditioning, from two to five fireplaces and a four-car garage. The

comparables sold from February 2021 to October 2022 for prices ranging from \$1,750,000 to \$2,500,000 or from \$250.54 to \$370.21 per square foot of living area, including land. The comparables have improvement assessments that range from \$115,184 to \$219,961 or from \$20.40 to \$32.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the best evidence of market value was the "Appellant's appraisal," however, no appraisal was submitted with the Residential Appeal petition. The appellants also argued that the board of review's unadjusted sales should be given no weight. Additionally, the appellants contend board of review comparables #1 and #4 are in superior condition; board of review comparables #1, #2 and #3 support the appellants' claim that the subject's improvement is over-assessed; and board of review comparable sale #2 supports the appellants' claim that the subject is overvalued.

Conclusion of Law

The taxpayers contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the four comparables submitted by the board of review which differ from the subject in dwelling size or location.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, #3 and #4, which have the same assessment neighborhood code and property classification code as the subject. These four comparables are overall more similar to the subject in location, dwelling size, design, age and some features. These comparables have improvement assessments that range from \$109,909 to \$144,760 or from \$15.06 to \$19.73 per square foot of living area. The subject property has an improvement assessment of \$165,882 or \$23.21 per square foot of living area, which falls above the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is justified.

The appellants also argued overvaluation as an alternative basis of the appeal. 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 record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable sale #5 and the four comparable sales provided by the board of review due to differences from the subject in dwelling size or location. The Board finds the best evidence of market value to be the appellants' comparable sales #6 and #7 which have the same assessment neighborhood code and property classification code as the subject. These two comparables are similar to the subject dwelling in size, design, age and some features. These two properties sold in September 2020 and September 2021 for prices of \$1,500,000 and \$1,750,000 or for \$202.18 and \$232.34 pr square foot of living area, including land. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, which resulted in a total assessment of \$161,457 and a market value of \$1,614,570 or \$225.91 per square foot of living area, including land, the subject's estimated market value as reflected by the reduced assessment is bracketed by the two best comparable sales in the record. Therefore, the Board finds no further reduction in the subject's assessment is warranted on grounds of overvaluation.

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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