



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

APPELLANT: Matthew Placek
DOCKET NO.: 22-23068.001-R-1
PARCEL NO.: 01-06-100-045-0000

The parties of record before the Property Tax Appeal Board are Matthew Placek, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$23,576
IMPR.: \$42,424
TOTAL: \$66,000

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 1.5-story dwelling of frame exterior construction with 4,464 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 3-car garage.¹ The property has a 235,760 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 23, 2021, for a price of \$600,000. The appellant disclosed in Section IV of the appeal petition that the subject property

¹ The board of review reported the subject has other improvements but did not provide a description of these improvements.

was purchased from Christina S. Donohue, as Trustee of the Christina M. Sargent Trust dated July 21, 1993, and the parties to the transaction were not related. The appellant also disclosed the property was not advertised for sale and it 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 sales contract and the settlement statement. The settlement statement reiterated the sale date and sale price. The settlement statement did not depict any distribution of commissions. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,000. The subject's assessment reflects a market value of \$660,000 or \$147.85 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 and property classification code as the subject. The comparable sites range in size from 218,236 to 219,502 square feet of land area and are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction. The dwellings are from 48 to 57 years old and range in size from 4,208 to 4,641 square feet of living area. The comparables each have a full or partial basement, two of which are finished with a recreation room. Each comparable has central air conditioning, from one to three fireplaces and either a 2-car, a 3-car or a 3.5-car garage. Comparable #4 reportedly has other improvements which were not further described. The properties sold from July 2021 to July 2022 for prices ranging from \$750,000 to \$1,360,000 or from \$161.60 to \$293.74 per square foot of living area, land included.

The board of review also reported the subject was purchased on August 23, 2021, for \$600,000 or \$134.41 per square foot of living area, including land.² In a memorandum, the board of review argued that the master statement provided by the appellant did not depict commissions paid to real estate agents nor was an "MLS/MRED" listing number provided, suggesting the subject was not listed on the market, which is an indication of a non-arm's length transaction.

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.

² 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 July 23, 2021.

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 has given little weight to the July 2021 sale of the subject property as the record disclosed this was not an advertised sale and, thus does not meet one of the key fundamental elements of an arms-length transaction. The Board has given reduced weight to board of review comparable #1 which appears to be an outlier due to its significantly higher sale price of \$1,360,000 or \$293.74 per square foot of living area, including land in relation to the other sales in the record.

The Board finds the best evidence of market value in the record to be board of review comparables #2, #3 and #4, which sold proximate in time to the assessment date at issue and have the same assessment neighborhood code and property classification code as the subject. The comparables are similar to the subject dwelling in size, age and some features. The comparables sold from July 2021 to March 2022 for prices ranging from \$750,000 to \$844,000 or from \$161.60 to \$191.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$660,000 or \$147.85 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record the Board finds 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.



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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