



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

APPELLANT: Thomas McGrath
DOCKET NO.: 22-23142.001-R-1
PARCEL NO.: 01-01-308-022-0000

The parties of record before the Property Tax Appeal Board are Thomas McGrath, the appellant, by George N. Reveliotis, attorney-at-law 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 **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: \$11,130
IMPR.: \$48,705
TOTAL: \$59,835

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 wooden exterior construction that contains 3,989 square feet of living area. The dwelling is 43 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, three full bathrooms, two half bathrooms, and a 3-car garage. The property has a 111,295 square foot site located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-08 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 information on four comparable sales composed of class 2-08 properties that are improved with two-story dwellings with wooden exteriors that range in size from 3,980 to 4,996 square feet of living area. The homes range in age from 19 to 58 years old. Each property

has a full unfinished basement, central air conditioning, two fireplaces, two to four full bathrooms, and one or two half bathrooms. Three comparables have either a 2.5-car or a 3-car garage. These properties have sites ranging in size from 203,904 to 227,819 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately 3.8 to 7.3 miles from the subject property. The sales occurred from January 2019 to January 2021 for prices ranging from \$525,000 to \$750,000 or from \$131.91 to \$150.12 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$57,283.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,999. The subject's assessment reflects a market value of \$779,990 or \$195.54 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 sales composed of class 2-08 properties improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 3,898 to 4,295 square feet of living area. The homes range in age from 4 to 34 years old. Each property has a full basement with two having finished area, central air conditioning, one or two fireplaces, 3½ or 5½ bathrooms, and a 2.5-car, 3-car, 3.5-car or a 4-car garage. These properties have sites ranging in size from 8,747 to 68,694 square feet of land area. The comparables have different assessment neighborhood codes than the subject property. The sales occurred from February 2019 to September 2022 for prices ranging from \$1 to \$1,150,000 with comparables #1, #2 and #3 having unit prices ranging from \$260.29 to \$290.04 per square foot of living area, including land.

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 parties submitted information on eight comparable sales to support their respective positions. The Board gives little weight to the board of review comparables sales due to differences from the subject property in location and/or age. Additionally, board of review comparable sale #4 has a reported price of \$1, indicating this is not an arm's length transaction or a price that is indicative of fair cash value. The Board finds the best evidence of market value to be the appellant's comparable sales that have varying degrees of similarity to the subject in land area, age, size and features. Unlike the board of review comparables, the appellant's comparables have the same assessment neighborhood code as the subject property. These comparables sold for prices ranging from \$525,000 to \$750,000 or from \$131.91 to \$150.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$779,990 or \$195.54 per square foot of living area, including land, which is above the range

established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: June 17, 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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