FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Guel
DOCKET NO.: 22-23376.001-R-2
PARCEL NO.: 01-02-100-020-0000

The parties of record before the Property Tax Appeal Board are Thomas Guel, the appellant(s), by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:	$21,911
IMPR.:	$192,676
TOTAL:	$214,587

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 2021 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 a two-story, single-family residence of masonry construction containing 8,469 square feet of living area. The dwelling is approximately 67 years old and includes a full basement, central air conditioning, eight full and three half bathrooms, eight fireplaces, and a five-car garage[1]. The parcel consists of 219,107 square feet located in the City of Barrington Hills, within Barrington Township, Cook County. The property is classified as a Class 2-09

[1] The Board of Review indicated that the subject contains a two-car garage. Although the appellant did not rebut this assertion, the Board takes official notice that both the Board of Review and the appellant reported in a 2023 appeal that the subject property has a five-car garage. Based on this information, the Board finds that the subject is improved with a five-car garage.

residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and has submitted five equity comparables, each exhibiting varying degrees of similarity to the subject property, in support of this argument. The comparables are located within the same neighborhood code and are situated between approximately 1.25 and 4.38 miles from the subject. Each is classified as Class 2-09 and consists of a two-story masonry residence containing between 7,107 and 9,328 square feet of living area. The improvement assessments for these comparables range from $7.82 to $10.66 per square foot. Based on this evidence, the appellant requests a reduction of the subject property's total assessment to $97,116.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of $214,587 for the subject property, which includes an improvement assessment of $192,677, or $22.75 per square foot of living area. In support of the assessment, the Board of Review submitted four equity comparables, each consisting of a two-story Class 2-09 masonry single-family residence. The Board of Review states that all comparables share the same neighborhood code as the subject, notes that two are located within the same subarea. The exact proximity of two of the submitted comparables was not reported. Improvement assessments for these properties range from $23.44 to $28.90 per square foot of living area.

The Board of Review further indicates that the subject is a multiple-improvement property containing two improvements, a Class 2-09 and a Class 2-02 improvement. The Board of Review submitted a trustee's deed indicating that the parcel, identified as PIN 01-02-100-020-0000, sold in 2019 for $2,400,000. The Board of Review argues that, with respect to the uniformity appeal, the appellant did not address the Class 2-02 improvement or provide any Class 2-02 comparables, and notes that the five equity comparables submitted by the appellant are located more than one mile from the subject.

The Board of Review asserts that its comparables demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties and therefore requests confirmation of the existing assessment.

Conclusion of Law

The appellant asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b). After careful consideration of the evidence presented, the Board finds that the appellant has not met this burden. Therefore, a reduction in the subject's assessment is not warranted.

As a preliminary matter, the Board of Review asserts that the subject parcel contains two improvements—a Class 2-09 improvement and a Class 2-02 improvement—and submitted a trustee's deed showing that the parcel sold in 2019 for $2,400,000. Although the record contains no independent documentation verifying the existence or characteristics of a second improvement, the appellant did not rebut the Board of Review's assertion. All evidence submitted by both parties pertains solely to the Class 2-09 improvement, and no equity evidence relating to a Class 2-02 improvement appears in the record. Accordingly, the Board's analysis is limited to the assessment of the Class 2-09 improvement.

The parties submitted a total of nine Class 2-09 equity comparables. The Board reviewed all evidence and assigns the greatest weight to those properties most proximate in location and most similar in dwelling size, age, construction type, and amenities to the subject.

The Board observes that the appellant's five comparables, although located within the same neighborhood code, are situated between approximately 1.25 and 4.38 miles from the subject. While the Board recognizes that in some instances suitable comparables may be located at greater distances, proximity remains a critical factor in determining comparability. Properties located farther away may be influenced by different neighborhood characteristics, market conditions, demand dynamics, or other economic influences, thereby reducing their probative value. For these reasons, the Board assigns reduced weight to the appellant's comparables due to their significant distance from the subject property.

The Board also notes that the Board of Review did not disclose the precise proximity of two of its four comparables, and reduced weight is therefore assigned to those properties. However, the remaining two Board of Review comparables are located within the same subarea as the subject and provide the strongest evidence of assessment equity. These comparables share the same neighborhood code, consist of two-story Class 2-09 masonry residences, and exhibit strong similarity in physical characteristics. The appellant's comparable properties #2 and #3 also reflect characteristics broadly consistent with the subject. Collectively, these comparables offer the most persuasive evidence of uniform assessment in the record.

The improvement assessments for the best comparables range from $8.32 to $24.18 per square foot of living area. The subject's improvement assessment of $22.75 per square foot falls within this range. Although the subject's overall improvement assessment is higher in absolute terms, the subject possesses superior dwelling size, bathroom count, fireplace count, and garage capacity relative to the comparables—factors that reasonably support the higher overall valuation.

After evaluating all submitted evidence and giving the greatest weight to the most proximate and most similar comparables, the Board concludes that the subject's Class 2-09 improvement assessment is adequately supported. The appellant has not demonstrated, by clear and convincing evidence, that the subject improvement is inequitably assessed.

Accordingly, the subject's current assessment is confirmed.

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

Member

DISSENTING:

C E R T I F I C A T I O N

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: July 21, 2026

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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Thomas Guel, by attorney:

Andreas Mamalakis

Law Offices of Andreas Mamalakis

4844 89th Place

Kenosha, WI 53142

COUNTY

Cook County Board of Review

County Building, Room 601

118 North Clark Street

Chicago, IL 60602