



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

APPELLANT: Jeffrey Entratter
DOCKET NO.: 22-25073.001-R-1
PARCEL NO.: 07-24-110-018-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Entratter, the appellant, by Jeffrey G. Hertz, attorney-at-law of Sarnoff Property Tax in Chicago, 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: \$15,134
IMPR.: \$40,866
TOTAL: \$56,000

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,470 square feet of living area.¹ The dwelling is approximately 34 years old. Features of the property include a full basement with finished area, central air conditioning, three fireplaces, 4½ bathrooms, and a 3-car garage. The property has a 10,810 square foot site located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The best description of the size of the subject dwelling was contained in the appellant's appraisal stating the home has 3,470 square feet of living area, which is supported by sketches, measurements and calculations. The board of review provided no documentation to support its reported size of the subject dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$560,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, an Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property for ad valorem purposes. The fee simple property rights were appraised. The appraiser determined the highest and best use of the property as improved was the present use of the property. The appraiser indicated that an interior and exterior inspection of the property was performed on February 7, 2023.

The appraiser explained within the report that as per the County Assessor, the subject's recorded gross living area is 4,416 square feet. However, at the time of inspection, the appraiser measured the interior/exterior of the subject property and has reported the subject as having a gross living area of 3,470 square feet. The appraiser explained that the assessor did not take into account the open-air space located over the foyer, living room, dining room and breakfast room. The sketch of the subject property contained in the appraisal depicts the open-air space in these areas.

The appraiser developed the sales comparison approach to value utilizing four comparable sales composed of traditional two-story dwellings of brick and cedar exterior construction that range in size from 3,103 to 3,800 square feet of living area. The homes range in age from 32 to 45 years old. Each property has a basement with three having finished area, central air conditioning, 2½ or 3½ bathrooms and a 2-car or 3-car garage. These properties have sites ranging in size from 10,000 to 14,536 square feet of land area. The comparables are located in Schaumburg from .11 to .16 of a mile from the subject property. The sales occurred from January 2019 to June 2020 for prices ranging from \$500,000 to \$610,000 or from \$152.58 to \$182.08 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject for such characteristics as site size, room count, gross living area, functional utility, garage size and porch area to arrive at adjusted prices ranging from \$522,500 to \$621,400. Based on this analysis the appraiser arrived at an estimated market value of \$560,000 as of January 1, 2022. The appellant requested the subject's total assessment be reduced to \$56,000 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 \$77,000. The subject's total assessment reflects a market value of \$770,000 or \$221.90 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% and utilizing 3,470 square feet of living area.

In support of its contention of the correct assessment the board of review completed the comparable sales grid analysis using information on four comparable sales. In its analysis the board of review reported the subject property has 4,416 square feet of living area but provided no documentation to support this estimated size. The board of review also indicated the subject property has other improvements but provided no additional descriptive details. The four comparable sales presented by the board of review are composed of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,950 to 4,586 square feet of living area. The homes range in age from 26 to 34 years old. Each property has a full basement with two having finished area, central air conditioning, and one or two fireplaces. The comparables have two, three or four full bathrooms

and three comparables have an additional one or two half bathrooms. Three of the comparables each have a 3-car garage. The comparables have sites ranging in size from 10,925 to 13,770 square feet of land area. These properties have the same assessment neighborhood code as the subject property. The comparables sold from June 2020 to December 2022 for prices ranging from \$780,000 to \$951,000 or from \$182.26 to \$207.37 per square foot of living area.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the property had a market value of \$560,000 as of January 1, 2022. The appellant's appraiser conducted an interior and exterior inspection of the subject property and determined the home has 3,470 square feet of living area. This estimated size was supported by sketches of the home, with measurements and calculations. The appraiser stated in the report that the county assessor had incorrectly included open-air space above the foyer, living room, dining room and breakfast room when the assessor calculated the size of the subject home, which was not refuted by the board of review. The appellant's appraiser utilized four comparable sales that were similar to the subject in location, size, age and many features. The appraiser did adjust the comparables for differences from the subject, which appeared logical. The subject's estimated market value of \$560,000 is significantly below the market value of the property as reflected by the assessment of \$770,000.

Conversely, the board of review analysis has an incorrect size associated with the subject dwelling that is approximately 950 square feet larger than actual size of the home. Based on this incorrect size of the subject dwelling the board of review used four comparable sales that are not similar to the subject property in dwelling size. Based on the fact the board of review analysis misreports the size of the subject dwelling and used comparables sales that are dissimilar to the subject dwelling in size, little weight can be given the board of review evidence.

Based on this record, the Board finds the subject property had a market value of \$560,000 as of the assessment date at issue and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: February 17, 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

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