



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

APPELLANT: Mark Swanson  
DOCKET NO.: 22-34629.001-R-1  
PARCEL NO.: 02-06-200-038-0000

The parties of record before the Property Tax Appeal Board are Mark Swanson, the appellant, 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:** \$12,859  
**IMPR.:** \$31,140  
**TOTAL:** \$43,999

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 28,575 square foot parcel of land with one parcel improved with a 62-year-old, multi-level, frame and masonry, single-family dwelling containing 2,227 square feet of building area. The property is located in Barrington, Palatine Township, Cook County, and is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity is the basis of the appeal. In support of this argument, the appellant submitted four equity comparables. These properties are described as one-story and one-and-a-half-story, frame and masonry, single-family dwellings. They range: in age from 62 to 68 years; in size from 2,005 to 2,964 square feet of building area; and in improvement assessment from \$8.98 to \$11.85 per square foot of building area. The comparables range in land size from 39,470 to 48,790 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$43,999 with an improvement assessment of \$31,141 or \$13.98 per square foot of building area.

In support of the assessment, the board of review submitted four equity comparables. These properties are described as multi-level, frame and masonry, single-family dwellings. They range: in age from 59 to 65 years; in size from 1,273 to 1,942 square feet of building area; and in improvement assessments from \$14.09 to \$15.71 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparable properties are further from the appellant's property. He stated the board of review's #3 comparable is in a different subdivision. The appellant also stated the board of review's comparables are not similar to the subject property. The appellant further states the board of review's comparables all have at least above-grade windows in the lower level of the basement whereas the appellant has small (12-inch high), below-grade egress windows in the basement level. The appellant stated that having a below-grade full-floor living area and above-ground windows appears to have resulted in a larger-than-average square footage assessment value for the board of review's comparables.

### **Conclusion of Law**

The taxpayer contends 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 best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 and the board of review's comparables #2 and #3. These comparables had improvement assessments ranging from \$8.98 to \$15.47 per square foot of building area. These comparables were most similar to the subject property in square footage, location, age, and construction. The Board gives no weight to the appellant's argument that having a below-grade full-floor living area and above-ground windows appears to have resulted in a larger-than-average square footage assessment value; the Board looks to the individual characteristics, makes adjustments to the comparables' assessment for differences and finds the correct assessment for the subject. The subject's improvement assessment of \$13.98 per square foot of building area is within the range of the best comparables in this record. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is not warranted.

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: \_\_\_\_\_

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 20, 2024



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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