



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

APPELLANT: Bergman Pointe HOA  
DOCKET NO.: 22-40670.001-R-1 through 22-40670.015-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bergman Pointe HOA, the appellant, by Timothy C. Jacobs, attorney-at-law of Kovitz Shifrin Nesbit 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 **No Change or A Reduction** in the assessment of the property as established by the Cook County Board of Review is warranted. ***A property with a reduction in the assessed valuation is in bold and italics.*** The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-40670.001-R-1	02-29-307-004-0000	4,019	68,980	\$72,999
<b><i>22-40670.002-R-1</i></b>	<b><i>02-29-307-024-0000</i></b>	<b><i>3,941</i></b>	<b><i>66,063</i></b>	<b><i>\$70,004</i></b>
<b><i>22-40670.003-R-1</i></b>	<b><i>02-29-307-025-0000</i></b>	<b><i>3,959</i></b>	<b><i>65,679</i></b>	<b><i>\$69,638</i></b>
22-40670.004-R-1	02-29-307-028-0000	4,210	65,789	\$69,999
<b><i>22-40670.005-R-1</i></b>	<b><i>02-29-307-029-0000</i></b>	<b><i>4,210</i></b>	<b><i>65,428</i></b>	<b><i>\$69,638</i></b>
<b><i>22-40670.006-R-1</i></b>	<b><i>02-29-308-007-0000</i></b>	<b><i>4,790</i></b>	<b><i>65,710</i></b>	<b><i>\$70,500</i></b>
<b><i>22-40670.007-R-1</i></b>	<b><i>02-29-308-010-0000</i></b>	<b><i>5,182</i></b>	<b><i>66,418</i></b>	<b><i>\$71,600</i></b>
<b><i>22-40670.008-R-1</i></b>	<b><i>02-29-308-011-0000</i></b>	<b><i>4,298</i></b>	<b><i>60,352</i></b>	<b><i>\$64,650</i></b>
<b><i>22-40670.009-R-1</i></b>	<b><i>02-29-308-016-0000</i></b>	<b><i>4,339</i></b>	<b><i>66,161</i></b>	<b><i>\$70,500</i></b>
<b><i>22-40670.010-R-1</i></b>	<b><i>02-29-309-002-0000</i></b>	<b><i>6,457</i></b>	<b><i>63,181</i></b>	<b><i>\$69,638</i></b>
<b><i>22-40670.011-R-1</i></b>	<b><i>02-29-309-003-0000</i></b>	<b><i>10,461</i></b>	<b><i>61,139</i></b>	<b><i>\$71,600</i></b>
22-40670.012-R-1	02-29-309-008-0000	4,420	65,579	\$69,999
22-40670.013-R-1	02-29-309-013-0000	3,888	64,112	\$68,000
22-40670.014-R-1	02-29-310-006-0000	5,977	61,022	\$66,999
<b><i>22-40670.015-R-1</i></b>	<b><i>02-29-310-009-0000</i></b>	<b><i>4,322</i></b>	<b><i>67,278</i></b>	<b><i>\$71,600</i></b>

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.

The appellant is contesting the assessment of fifteen single family dwellings that will be more fully described as the evidence for each parcel number under appeal is discussed. The appellant contends overvaluation as the basis of the appeal for each property. 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). For ease of understanding the Board will discuss each parcel under appeal separately and will not reiterate the burden of proof standard for each parcel.

Docket No. 22-40670.001-R-1

Parcel No. 02-29-307-004-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame construction containing 3,095 square feet of living area. The dwelling is approximately 7 years old. Features of the property include a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 10,049 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales composed of class 2-78 properties of frame exterior construction each with 3,095 square feet of living area. The dwellings are 2 or 3 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. The comparables have sites ranging in size from 10,462 to 11,279 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street as the subject or within the same subdivision as the subject. The comparables sold in March or October 2019 for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The appellant also indicated the subject property was purchased in November 2019 for a price of \$732,500. The appellant requested the subject's total assessment be reduced to \$69,262.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$72,999. The subject's assessment reflects a market value of \$729,990 or \$235.86 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%.

The board of review submitted its "Board of Review Notes on Appeal" and information on four comparables composed of class 2-78 properties improved with 2-story dwellings of frame exterior construction. Comparable #4 has not sales data to address the appellant's overvaluation argument and will not be further discussed. Board of review comparables #1, #2 and #3 each have 3,095 square feet of living area and is 7 years old. Each comparable has a full basement, central air conditioning, one fireplace, 3½ bathrooms, 3-car garage. These properties have sites with either 9,750 or 10,527 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject property. The

sales occurred from March 2022 to July 2022 for prices ranging from \$771,250 to \$840,000 or from \$249.19 to \$271.41 per square foot of living area, including land.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the board of review comparables sales as these properties sold more proximate in time to the assessment date than the comparables submitted by the appellant. The board of review comparables are identical to the subject in age, style, size and features. These comparables sold for prices ranging from \$771,250 to \$840,000 or from \$249.19 to \$271.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$729,990 or \$235.86 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 evidence the Board finds a reduction in the subject's assessment is not justified.

Docket No. 22-40670.002-R-1

Parcel No. 02-29-307-024-0000

### **Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction containing 3,462 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 9,854 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction that range in size from 3,418 to 3,548 square feet of living area. The dwellings range in age from 4 to 8 years old. Each property has a full basement, central air conditioning, one fireplace, and a 2-car, 2.5-car or 3-car garage. Comparables #1 and #2 and 2½ and 3½ bathrooms, respectively. The appellant misreported the number of bathrooms for comparable #3. These properties have sites ranging in size from 10,049 to 10,653 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from June 2019 to August 2019 for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in November 2017 for a price of \$768,000 or \$221.84 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$70,004.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$74,804. The subject's assessment reflects a market value of \$748,040 or \$216.07 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%.

The board of review did not submit its “Board of Review Notes on Appeal” or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant. The appellant’s comparables sold for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$748,040 or \$216.07 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject’s November 2017 purchase price of \$768,000 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant’s argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.003-R-1

Parcel No. 02-29-307-025-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,095 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 9,899 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction each with 3,095 square feet of living area. The dwellings are 2 or 3 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. These properties have sites ranging in size from 10,462 to 11,279 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred in March 2019 or October 2019 for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The appellant’s grid analysis also disclosed the subject property was purchased in April 2018 for a price of \$716,300 or \$231.44 per square foot of living area, including land. The appellant requested the subject’s total assessment be reduced to \$69,292.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$70,999. The subject’s assessment reflects a market value of \$709,990 or \$229.40 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%.

The board of review did not submit its “Board of Review Notes on Appeal” or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant’s comparables sold for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$709,990 or \$229.40 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject’s April 2018 purchase price of \$716,300 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant’s argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.004-R-1

Parcel No. 02-29-307-028-0000

### **Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction containing 3,264 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 10,527 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction that range in size from 3,418 to 3,548 square feet of living area. The dwellings range in age from 4 to 8 years old. Each property has a full basement, central air conditioning, one fireplace, and a 2-car, 2.5-car or 3-car garage. Comparables #1 and #2 have 2½ and 3½ bathrooms, respectively. The appellant misreported the number of bathrooms for comparable #3. These properties have sites ranging in size from 10,049 to 10,653 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from June 2019 to August 2019 for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The appellant’s grid analysis also disclosed the subject property was purchased in October 2018 for a price of \$669,980 or \$205.26 per square foot of living area, including land. The appellant requested the subject’s total assessment be reduced to \$66,001.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$69,999. The subject’s assessment reflects a market value of \$699,990 or \$214.45 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%.

The board of review did not submit its “Board of Review Notes on Appeal” or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings that range in size from 3,418 to 3,548 square feet of living area and have varying degrees of similarity to the subject in age and features. The appellant’s comparables sold for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The subject’s assessment reflects a market value of \$699,990 or \$214.45 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis as established by the only comparable sales in this record. The Board gives less weight to the subject’s October 2018 purchase price of \$669,980 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. Based on this evidence, after considering the appropriate adjustments to the comparables to make them more equivalent to the subject, the Board finds a reduction in the subject’s assessment is not justified.

Docket No. 22-40670.005-R-1

Parcel No. 02-29-307-029-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,095 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 10,527 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction each with 3,095 square feet of living area. The dwellings are 2 or 3 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. These properties have sites ranging in size from 10,462 to 11,279 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred in March 2019 or October 2019 for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.43 per square foot of living area, including land. The appellant’s grid analysis also disclosed the subject property was purchased in June 2018 for a price of \$740,000 or \$239.10 per square foot of living area, including land. The appellant requested the subject’s total assessment be reduced to \$69,292.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$70,999. The subject's assessment reflects a market value of \$709,990 or \$229.40 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$709,990 or \$229.40 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject's June 2018 purchase price of \$740,000 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.006-R-1

Parcel No. 02-29-308-007-0000

### **Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction containing 3,906 square feet of living area. The dwelling is approximately 8 years old. Features of the property included a full basement, central air conditioning, two fireplaces, 3½ bathrooms, and a 3-car garage. The property has an 11,975 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-08 properties improved with two-story dwellings of frame exterior construction each with 3,977 square feet of living area. The dwellings are 5 or 6 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites ranging in size from 12,956 to 17,658 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from December 2019 to May 2021 for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in May 2016 for a price of \$761,500 or \$194.96 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$68,367.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$77,000. The subject's assessment reflects a market value of \$770,000 or \$197.13 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings similar to the subject in size and features. The appellant's comparables sold for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$770,000 or \$197.13 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject's May 2016 purchase price of \$761,500 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.007-R-1

Parcel No. 02-29-308-010-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,977 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has a 12,956 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant listed three comparable sales in the sales grid analysis, however, comparable sale #2 is the subject property. The evidence disclosed the subject property sold in September 2020 for a price of \$680,000 or \$170.98 per square foot of living area, including land. Comparable sales #1 and #3 consist of class 2-08 properties improved with two-story dwellings of frame exterior construction each with 3,977 square feet of living area. The dwellings are 5 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites with 17,658 and 13,550 square feet of land area, respectively. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. These sales occurred in May 2021 and December 2019 for prices of \$750,000 and \$589,990 or for \$188.58 and \$148.35 per square foot



of living area, including land, respectively. The appellant requested the subject's total assessment be reduced to \$69,609.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$76,999. The subject's assessment reflects a market value of \$769,990 or \$193.61 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the two comparables sales submitted by the appellant and the sale of the subject property. The two comparable sales are identical to the subject in size and features. The appellant's comparables #1 and #3 sold for prices of \$750,000 and \$589,990 or for \$188.58 and \$148.35 per square foot of living area, including land, respectively. The subject property sold in September 2020 for a price of \$680,000 or \$170.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$769,990 or \$193.61 per square foot of living area, including land, which is above the subject's purchase price and prices of the two comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.008-R-1

Parcel No. 02-29-308-011-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,642 square feet of living area. The dwelling is approximately 8 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 10,746 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-08 properties improved with two-story dwellings of frame exterior construction each with 3,977 square feet of living area. The dwellings are 5 or 6 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites ranging in size from 12,956 to 17,658 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from December 2019 to May 2021 for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land.

The appellant's grid analysis also disclosed the subject property was purchased in August 2016 for a price of \$667,500 or \$183.28 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$63,746.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$73,999. The subject's assessment reflects a market value of \$739,990 or \$203.18 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings slightly larger than the subject dwelling in size indicating downward adjustments to the comparables would be appropriate for this difference. Additionally, each of the comparables has superior features relative to the subject such as an additional full bathroom and a larger garage which would require downward adjustments to make them more equivalent to the subject property for these differences. The appellant's comparables sold for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,990 or \$203.18 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis as established by the only comparable sales in this record. The Board finds the subject's assessment is excessive when considering the downward adjustments to the comparables for differences from the subject property. The Board gives less weight to the subject's August 2016 purchase price of \$667,500 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.009-R-1

Parcel No. 02-29-308-016-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,977 square feet of living area. The dwelling is approximately 3 years old. Features of the property included a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has a 10,849 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-08 properties improved with two-story dwellings of frame

exterior construction each with 3,977 square feet of living area. The dwellings are 5 or 6 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites ranging in size from 12,956 to 17,658 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from December 2019 to May 2021 for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in June 2019 for a price of \$667,500 or \$167.84 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$69,608.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$75,999. The subject's assessment reflects a market value of \$759,990 or \$191.10 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$759,990 or \$191.10 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject's June 2019 purchase price of \$667,500 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.010-R-1

Parcel No. 02-29-309-002-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,095 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 16,143 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction each with 3,095 square feet of living area. The dwellings are 2 or 3 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. These properties have sites ranging in size from 10,462 to 11,279 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred in March 2019 or October 2019 for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$69,263.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$73,999. The subject's assessment reflects a market value of \$739,990 or \$239.09 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,990 or \$239.09 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.011-R-1

Parcel No. 02-29-309-003-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,977 square feet of living area. The dwelling is approximately 8 years old. Features of the property included a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has a 10,849 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-08 properties improved with two-story dwellings of frame exterior construction each with 3,977 square feet of living area. The dwellings are 5 or 6 years

old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites ranging in size from 12,956 to 17,658 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from December 2019 to May 2021 for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in May 2016 for a price of \$746,500 or \$187.70 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$69,608.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$82,999. The subject's assessment reflects a market value of \$829,990 or \$208.70 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$829,990 or \$208.70 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject's May 2016 purchase price of \$746,500 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Docket No. 22-40670.012-R-1

Parcel No. 02-29-309-008-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,095 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has an 11,052 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame

exterior construction each with 3,095 square feet of living area. The dwellings are 2 or 3 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. These properties have sites ranging in size from 10,462 to 11,279 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred in March 2019 or October 2019 for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$69,262.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$69,999. The subject's assessment reflects a market value of \$699,990 or \$226.17 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$656,630 to \$703,572 or from \$212.16 to \$227.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$699,990 or \$226.17 per square foot of living area, including land, which within the range established by the only comparable sales in this record. The Board gives less weight to the subject's June 2018 purchase price of \$680,000 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

Docket No. 22-40670.013-R-1

Parcel No. 02-29-309-013-0000

### **Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction containing 3,264 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 9,270 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame exterior construction that range in size from 3,418 to 3,548 square feet of living area. The dwellings range in age from 4 to 8 years old. Each property has a full basement, central air conditioning, one fireplace, and a 2-car, 2.5-car or 3-car garage. Comparables #1 and #2 have

2½ and 3½ bathrooms, respectively. The appellant misreported the number of bathrooms for comparable #3. These properties have sites ranging in size from 10,049 to 10,653 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from June 2019 to August 2019 for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in March 2018 for a price of \$639,250 or \$195.85 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$66,001.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$68,000. The subject's assessment reflects a market value of \$680,000 or \$208.33 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings that range in size from 3,418 to 3,548 square feet of living area and have varying degrees of similarity to the subject in age and features. The appellant's comparables sold for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$680,000 or \$208.33 per square foot of living area, including land, which is within the range established by the only comparable sales in this record. The Board gives less weight to the subject's March 2018 purchase price of \$639,250 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. Based on this evidence, after considering the appropriate adjustments to the comparables to make them more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified.

Docket No. 22-40670.014-R-1

Parcel No. 02-29-310-006-0000

### **Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction containing 3,264 square feet of living area. The dwelling is approximately 6 years old. Features of the property included a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 14,944 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-78 properties improved with two-story dwellings of frame

exterior construction that range in size from 3,418 to 3,548 square feet of living area. The dwellings range in age from 4 to 8 years old. Each property has a full basement, central air conditioning, one fireplace, and a 2-car, 2.5-car or 3-car garage. Comparables #1 and #2 have 2½ and 3½ bathrooms, respectively. The appellant misreported the number of bathrooms for comparable #3. These properties have sites ranging in size from 10,049 to 10,653 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from June 2019 to August 2019 for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in March 2018 for a price of \$669,005 or \$204.96 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$66,000.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$66,999. The subject's assessment reflects a market value of \$669,990 or \$205.27 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings that range in size from 3,418 to 3,548 square feet of living area and have varying degrees of similarity to the subject in age and features. The appellant's comparables sold for prices ranging from \$633,000 to \$754,040 or from \$182.53 to \$212.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$669,990 or \$205.27 per square foot of living area, including land, which is within the range established by the only comparable sales in this record. The Board gives less weight to the subject's March 2018 purchase price of \$669,005 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. Based on this evidence, after considering the appropriate adjustments to the comparables to make them more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified.

Docket No. 22-40670.015-R-1

Parcel No. 02-29-310-009-0000

### **Findings of Fact**

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,977 square feet of living area. The dwelling is approximately 8 years old. Features of the property included a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has a 10,806 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.



In support of the overvaluation argument the appellant submitted information on three comparable sales consisting of class 2-08 properties improved with two-story dwellings of frame exterior construction each with 3,977 square feet of living area. The dwellings are 5 or 6 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. These properties have sites ranging in size from 12,956 to 17,658 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street or within the same subdivision as the subject property. The sales occurred from December 2019 to May 2021 for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property was purchased in September 2018 for a price of \$687,800 or \$172.94 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$69,609.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$76,999. The subject's assessment reflects a market value of \$769,990 or \$193.61 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%.

The board of review did not submit its "Board of Review Notes on Appeal" or any comparable sales in support of its contention of the correct assessment for this parcel.

### **Conclusion of Law**

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant that are improved with dwellings identical to the subject in size and features. The appellant's comparables sold for prices ranging from \$589,990 to \$750,000 or from \$148.35 to \$188.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$769,990 or \$193.61 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gives less weight to the subject's September 2018 purchase price of \$687,800 as this transaction occurred less proximate in time to the assessment date than the comparable sales presented by the appellant. The board of review submitted no evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument. 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



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: \_\_\_\_\_

November 25, 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

State of Illinois  
Property Tax Appeal Board  
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Springfield, IL 62706-4001

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