



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

APPELLANT: Sandra Hasse
DOCKET NO.: 22-40691.001-R-1
PARCEL NO.: 02-06-114-008-0000

The parties of record before the Property Tax Appeal Board are Sandra Hasse, the appellant, by Max E. Callahan, attorney-at-law of Siegel & Callahan, P.C. 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** 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: \$12,081
IMPR.: \$65,918
TOTAL: \$77,999

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 is improved with a two-story dwelling of frame and masonry construction containing 3,703 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, 3½ bathrooms and an attached 3-car garage. The property has a 15,102 square foot site located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-78 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 an appraisal estimating the subject property had a market value of \$710,000 as of January 1, 2022. The appraisal was prepared by Gary J. Wydra, an Illinois Certified Residential Real Estate Appraiser. The fee simple property rights were appraised, and the

appraiser determined the highest and best use of the property as improved was the present use. The report was signed July 12, 2023.

The appraiser developed the sales comparison approach to value using three comparable sales improved with two-story dwellings of brick and frame construction that range in size from 3,046 to 4,207 square feet of living area. The dwellings range in age from 28 to 30 years old. Each property has a basement with finished area, central air conditioning, one or three fireplaces, 2½ or 3½ bathrooms, and a 3-car garage. The comparables have sites ranging in size from 13,577 to 16,010 square feet of land area and are located within .06 of a mile from the subject property. The sales occurred in November 2020 and February 2021 for prices ranging from \$689,000 to \$725,000 or from \$168.77 to \$226.20 per square of living area, including land. The appraiser reported the comparables had marketing times of 575 days, 15 days and 48 days respectively. The appraiser adjusted the comparables for bathroom count, living area and number of fireplaces to arrive at adjusted prices ranging from \$692,425 to \$731,675. Based on these sales the appraiser arrived at an estimated market value for the subject of \$710,000 as of January 1, 2022. The appellant requested the subject's assessment be reduced to \$71,000 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 \$77,999. The subject's assessment reflects a market value of \$779,990 or \$210.64 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 three comparables, two of which had sales data. Board of review comparable #2 had no sales information to address the appellant's overvaluation argument and will not be further discussed. Board of review comparable #3 is the same property as appellant's appraisal comparable #2 that sold for a price of \$689,000 or \$226.20 per square foot of living area, land included.

Board of review comparable #1 is improved with a two-story dwelling of frame and masonry construction with 3,666 square feet of living area that is located on a site with 20,811 square feet of land area. The dwelling is 26 years old with features that include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has the same assessment neighborhood code as the subject and is located ¼ of a mile from the subject property. The comparable sold on June 17, 2021, for a price of \$829,000 or \$226.13 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted that the appellant submitted an appraisal prepared by a licensed professional appraiser who inspected the subject property and used comparable sales that were adjusted while the board of review submitted unadjusted raw sales data, which has historically been unpersuasive in this venue.

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 sales in this record support the subject's assessment and a reduction in the subject's assessment is not warranted.

The subject property has a total assessment of \$77,799 reflecting a market value of \$779,990 or \$210.64 per square foot of living area, including land. The appellant submitted an appraisal estimating the subject property had a market value of \$710,000 or \$191.74 per square foot of living area, land included, as of January 1, 2022. The appraiser utilized the sales comparison approach to value based on three comparable sales similar to the subject in location, age, style and most features that sold in November 2020 and February 2021 for prices ranging from \$689,000 to \$725,000 or from \$168.77 to \$226.20 per square foot of living area, including land. The appraiser reported comparable #1, which had the lowest price on a per square foot basis, had a marketing time of 575 days that was significantly higher than comparables #2 (15 days) and #3 (48 days), with no explanation as to why this property was on the market for such an extended period of time. The fact that comparable #1 was marketed for approximately 1½ years raises a question as to the whether this property had some issues not present in the other sales.

The board of review evidence included two comparable sales, one of which was used by the appraiser as comparable #2, in support of the assessment. The additional sale provided by the board of review, comparable #1, is similar to the subject in location, style, age, dwelling size and features. This property also sold most proximate in time to the assessment date of all the sales in the record with a sale date of June 17, 2021, and a price of \$829,000 or \$226.13 per square foot of living area, including land. The Board finds the fact the appellant's appraiser did not utilize this sale in the report when it was available at the time the appraisal was signed detracts from the credibility of the report.

In summary, the record contains four comparables that sold from sold in November 2020 to June 2021 for prices ranging from \$689,000 to \$829,000 or from \$168.77 to \$226.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$779,990 or \$210.64 per square foot of living area, including land, which within the range established by the comparable sales and is well supported by the comparable that sold most proximate in time to the assessment date at issue. Additionally, the subject's assessment reflects a market value that is below three of the four sales on a per square foot of living area basis. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the subject's assessment is not 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: January 20, 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

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