



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

APPELLANT: William Timpe
DOCKET NO.: 23-21165.001-R-1
PARCEL NO.: 01-12-303-047-0000

The parties of record before the Property Tax Appeal Board are William Timpe, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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 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: \$10,000
IMPR.: \$33,350
TOTAL: \$43,350

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 2023 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 two-story dwelling of frame and masonry exterior construction with 3,494 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full basement, 2½ bathrooms, central air conditioning, a fireplace and a two-car garage. The property has an approximately 3,666 square foot site and is located in Inverness, Barrington Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 14, 2021, for a price of \$433,500. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from John A. Wojciechowski, the parties to the transaction were not related and the property had been advertised for sale. The appellant also disclosed the property

was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted copies of the sales contract and the settlement statement. The sales contract depicted two separate realty agencies and two separate real estate agents, one representing the buyer and the other representing the seller. The settlement statement reiterated the sale date and sale price and depicted commissions were paid to two realty agencies.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,700. The subject's assessment reflects a market value of \$587,000 or \$168.00 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 notes on appeal also disclosed that the 2022 tax year was the first year of the subject's triennial general assessment period and no equalization factor was applied in Barrington Township for tax year 2023.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The properties sold from October 2020 to November 2023 for prices ranging from \$414,071 to \$589,000 or from \$179.64 to \$255.53 per square foot of living area, land included. The board of review also reported the subject was purchased on March 11, 2021, for \$433,500 or \$124.07 per square foot of living area, including land.¹ Based on this evidence, the board of review requested confirmation of the subject's assessment.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-22409. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$43,350 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

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

¹ The parties differ as to the subject's date of the sale. The Board finds the best evidence to be the settlement statement provided by the appellant which depicted a sale date of January 14, 2021.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$43,350 should be carried forward to the 2022 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-22409 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$43,350.² The record indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in Barrington Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior years' decisions.

² The Property Tax Appeal Board decisions for the 2022 and 2023 tax years are being issued contemporaneously by the Board.

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: August 19, 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
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Timpe, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602