



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

APPELLANT: Gregory J. Fata
DOCKET NO.: 23-26335.001-R-1
PARCEL NO.: 01-34-101-019-0000

The parties of record before the Property Tax Appeal Board are Gregory J. Fata, 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 **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: \$24,602
IMPR.: \$40,398
TOTAL: \$65,000

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 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 is improved with a two-story dwelling of masonry exterior construction that contains 4,809 square feet of living area. The dwelling is approximately 34 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, 3½ bathrooms, and a 3-car garage. The property has a 61,507 square foot site located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated the subject property is an owner-occupied residence and 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 \$650,000 as of January 1, 2022. The appraisal was prepared by Gregory Nold, an Illinois Certified General Real Estate Appraiser. Nold also has the MAI designation from The Appraisal Institute. The purpose of the

appraisal was to provide an opinion of market value for the subject property to establish an equitable ad valorem tax assessment. The appellant, Gregory Fata, was identified as the client. The property rights appraised was fee simple. The highest and best use of the property as improved was determined to be the present use. The appraiser conducted an interior and exterior inspection of the subject property on June 2, 2023. The appraiser developed the sales comparison approach to value in estimating the market value of the subject property.

The appraiser described the home as being an average overall quality construction and is in average condition for the area with mostly typical levels of deferred maintenance for its age. The appraiser further stated in the report that some items that detract from the overall marketability of the subject include the original roof, dated kitchen and bathrooms, which are original, and the somewhat basic quality finishes for the market with respect to extensive use of carpeting, plain ceramic tile covering in the bathrooms, mid-tier cabinetry, vanities, pedestal sinks, and electric fixtures. The appraiser also commented on functional obsolescence that included the "spa room" which is a poor use of space, narrow hallways, two small decks, and the clear ceiling heights in the basement and 2nd floor, which are considered low for the market.

The appraiser utilized six comparable sales in the sales comparison approach to value composed of two-story dwellings of masonry, frame and stone, or masonry and frame construction that range in size from 4,156 to 5,164 square feet of living area. The homes range in age from 21 to 38 years old. Each comparable has a full basement, one being a walk-out style, with finished area, central air conditioning, one to three fireplaces, and a 3-car attached garage. The comparables have 2½, 3½ or 4½ bathrooms. The comparables have sites ranging in size from 54,886 to 67,518 square feet of land area. The comparables are located in South Barrington from approximately .05 to .73 of a mile from the subject property. The sales occurred from August 2020 to December 2021 for prices ranging from \$610,000 to \$707,000 or from \$120.24 to \$152.57 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$616,800 to \$670,800. The appraiser explained the average adjusted sales price was \$637,483 and the median adjusted sales price was \$633,950. The appraiser further explained that the median unadjusted price for the comparables was \$146.58 per square foot and a price per square foot for the subject in the lower half of the range was considered appropriate due to the subject's above average building size and lack of any major updates or modernization. The appraiser concluded a final market value opinion for the subject property of \$650,000 or \$135.16 per square foot of living area, including land, was reasonable and well supported.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$65,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,999. The subject's assessment reflects a market value of \$809,990 or \$168.43 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 further indicated that 2022 was the first year of the general assessment cycle and no equalization factor was applied in tax year 2023 by county assessment officials.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-08 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 4,034 to 4,879 square feet of living area. The dwellings range in age from 33 to 39 years old. Each property has a full or partial basement with one having finished area, central air conditioning, one or two fireplaces, three to five full bathrooms, one or two half bathrooms, and a 1-car, 3-car or 3.5-car garage. The comparables have sites ranging in size from 40,075 to 68,694 square feet of land area. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from December 2020 to September 2022 for prices ranging from \$690,000 to \$1,050,000 or from \$147.88 to \$260.29 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's appraiser's comparable sale #5.

In rebuttal appellant's counsel asserted the appellant submitted appraisal prepared by a licensed appraiser who personally inspected the subject property, used similar properties in the sales comparison approach, and provided necessary adjustments for location, size, age, land-to-building ratio, construction materials and other relevant factors. Counsel further asserted the board of review submitted raw, unadjusted assessment and sales data.

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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-23185.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$65,000.

The Board further finds that 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 record disclosed that the subject property is an owner-occupied dwelling. The Board takes notice that in Docket No. 22-23185.001-R-1 it issued a decision reducing the assessment of the subject property to \$65,000. The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based. Additionally, the record disclosed that no township equalization factor was applied for the 2023 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 decision for the 2022 tax year.¹

¹ The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal 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: June 17, 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

Gregory J. Fata, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
180 N. Wacker Dr
Suite 400
Chicago, IL 60606

COUNTY

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