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

APPELLANT: Dennis Barsema
DOCKET NO.: 23-27844.001-R-1
PARCEL NO.: 01-16-201-009-0000

The parties of record before the Property Tax Appeal Board are Dennis Barsema, the appellant(s), by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:

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|---|---|
| **LAND:** | $65,079 |
| **IMPR.:** | $149,168 |
| **TOTAL:** | $214,247 |

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 650,786 square foot site improved with a two-story dwelling of frame and masonry construction with 10,203 square feet of living area. The dwelling on the property is approximately 11 years old. Features include a three-car garage, central air conditioning, and six full bathrooms and three half baths. The subject property is located in Barrington Hills, Barrington Township, Cook County and is classified as a 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted information on three comparable sales. The comparable properties sold between July 2021 and December 2022. The comparable properties ranged: in price between $1,485,000 and $1,900,000; in living area square footage between 8,045 and 9,916; and in sale price per square foot between $184.59 and $199.13, including land.

The appellant also contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 7,846 to 9,729 square feet of living area and were of either frame, masonry, or frame and masonry construction. The comparables had between three full bathrooms and one half bath and six full bathrooms and two half baths, as well as central air conditioning. The suggested comparables had between a two-car and a four-car garage. The appellant reported that the suggested comparables were located between the same street to 3.1 miles from the subject property. The comparables ranged in age from 31 to 55 years old and have improvement assessments ranging from $7.82 to $12.77 per square foot of living area. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $226,999. Based on this evidence, the appellant requested a reduction in the subject's assessment to $186,342.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $226,999. The subject's assessment reflects a fair market value of $2,269,990 or $222.48 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sales comparables. The comparable properties ranged: in price between $2,145,395 and $2,826,814; in living area square footage between 8,023 and 10,985; and in sale price per square foot between $200.27 and $412.60, including land.

Additionally, in support of its contention of the correct assessment the board of review submitted information on three equity comparables of either masonry or frame and masonry construction. The suggested equity comparable properties ranged in size from 7,428 to 9,729 square feet of living area, had either a three-car or a four-car garage, central air conditioning, and between three full bathrooms and one half and five full bathrooms and one half baths. The board of review reported that one of the suggested comparables was located within a block of the subject property and two comparables were in the subarea. All of the comparables were in the same neighborhood code as the subject property. The comparables ranged in age from 27 to 39 years old and have improvement assessments ranging from $12.77 to $14.62 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

## Conclusion of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's sale comparable #5 and the board of review's sales comparables #2 and #3. Like the subject property, these comparables are each two-story residences with a similar number of bathrooms, similar in age and living area square footage to the subject dwelling. The Board gives less weight to the board of review's sales comparables #1 and #4 and the appellant's comparables #4 and #6, which differed more in square feet of living area or features from the subject.

These comparables sold between April 2022 and August 2022, for amounts ranging from \$199.13 to \$250.54 per square foot of living area, land included in the sale prices. The subject property's assessment reflects a market value of \$2,269,990, land included, or \$222.48 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

The Board will now consider the appellant's assessment inequity argument. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1 and #3 and the board of review's equity comparables #1 and #3. Like the subject property, these comparables are two-story dwellings and share the most features and had the most similarly sized living areas to the subject property. In comparison, the appellant's comparable #2 and the board of review's equity comparable #2 differed more significantly in square feet of living area from the subject property and were afforded less weight.

The best evidence comparables ranged in improvement assessment from \$7.82 to \$14.62 per square foot of living area. The subject's improvement assessment of \$15.87 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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: September 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dennis Barsema, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 1410
Chicago, IL 60602

COUNTY

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