



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

APPELLANT: Marne Klinsky
DOCKET NO.: 23-56622.001-R-1
PARCEL NO.: 01-01-204-017-0000

The parties of record before the Property Tax Appeal Board are Marne Klinsky, the appellant(s), by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$8,100
IMPR.: \$20,400
TOTAL: \$28,500

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 1-story dwelling of frame exterior construction with 1,375 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a full basement and 1½ bathrooms. The property has an approximately 8,100 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-03 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 August 10, 2021, for a price of \$285,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Nelly Taylor, the parties to the transaction were not related, the

property was advertised in the Multiple Listing Service (MLS) for 29 days and was sold using a realtor. 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 settlement statement and the MLS listing sheet. The settlement statement reiterated the sale date and sale price and depicted commissions were paid to one realty agency.

The appellant also submitted a brief arguing that a 9.1% three-year median level of assessment should be applied. In support of this argument, the appellant enclosed a press release regarding the 2023 Cook County Final Multiplier announced by the Illinois Department of Revenue. The petition disclosed that the subject was not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject's assessment reflects a market value of \$320,000 or \$232.73 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 four comparable properties. The comparables are class 2-03 properties that are improved with 1-story dwellings of frame exterior construction ranging in size from 1,314 to 1,719 square feet of living area. The dwellings are from 52 to 67 years old. The properties sold from August 2022 to July 2023 for prices ranging from \$261.81 to \$372.31 per square foot of living area, land included. The board of review also reported the subject was purchased on September 9, 2021, for \$285,000 or \$207.27 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2021 for \$285,000. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related, that the property was sold using a Realtor, that the property had been advertised on the open market, and that the subject property was not sold due to a foreclosure. The board of review did not refute this sale or that it was not at arm's length. In addition, the Board gives no weight to the appellant's median level of assessment argument as the appellant did not provide any substantive documentary evidence to support this application. Based on this record, the Board finds the subject property had a market value of \$285,000 as of January 1, 2024, and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: _____

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

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