FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Todd Hendricks & Erin Sterling
DOCKET NO.: 24-33969.001-R-1
PARCEL NO.: 02-21-218-016-0000

The parties of record before the Property Tax Appeal Board are Todd Hendricks and Erin Sterling, the appellants, by Brian P. Liston, attorney-at-law 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 ***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:	$9,063
IMPR.:	$54,087
TOTAL:	$63,150

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 exterior construction containing 3,977 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 3-car garage. The property has a 15,105 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables composed of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,228 to 4,321 square feet of living area. The dwellings range in age from 23 to 31 years old. Each property has a full basement with finished area, central air conditioning, one or two fireplaces, 3½ or 4 bathrooms, and a 3-car garage.[1] The comparables have different assessment neighborhood codes than the subject and are located from .5 of a mile to 1.8 miles from the subject property. Their improvement assessments range from $50,440 to $51,332 or $11.88 and $11.93 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to $47,247.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $63,150. The subject property has an improvement assessment of $54,087 or $13.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-08 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,871 to 4,000 square feet of living area. The comparables range in age from 24 to 37 years old. Each property has a full or partial basement with one having finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a 2.5-car or 3-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject. Comparables #1 and #2 are located along the same street as the subject property. The board of review reported the subject as being in average condition, comparable #1 is in poor condition, comparable #2 is in average condition, and comparables #3 and #4 are in deluxe condition. The board of review comparables have improvement assessments ranging from $57,330 to $59,628 or from $14.49 to $15.36 per square foot of living area.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven equity comparables with the same classification code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review that are more similar to the subject in location than are the comparables submitted by the appellants. The board of review comparables have improvement assessments that range from $57,330 to $59,628 or from $14.49 to $15.36 per square foot of living area. Board of review comparables #1 and #2 are most similar to the subject in age as well as being located along the same street and within the same block as the subject with improvement assessments of $57,960 and $57,860 or $14.49 and $14.61 per square foot of living area, respectively. The subject's improvement assessment of $54,087 or $13.60 per square foot of living area falls below the range established by the best

[1] The appellant submitted a copy of the property characteristic sheet from the Cook County Assessor's Office for the subject property and each comparable reporting each property has a full basement with a recreation room.

comparables in this record and is well supported by the two comparables most similar to the subject in age and location even though one was described as being in poor condition. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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: November 25, 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

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