



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

APPELLANT: William A Timpe
DOCKET NO.: 24-34949.001-R-1
PARCEL NO.: 01-12-303-047-0000

The parties of record before the Property Tax Appeal Board are William A Timpe, the appellant(s), 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.: \$37,800
TOTAL: \$47,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of a two-story dwelling of masonry construction, approximately twenty-five years-old containing 3,494 square feet of living area. The building, classified as 2-95 under the Cook County Real Property Assessment Classification Ordinance, is on a 3,666 square foot site in Inverness, Barrington Township, Cook County.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$478,000 as of January 1, 2022. The appraisal was prepared by Cynthia McDonald and DaShawn Weaver-Dres, licensed certified residential real estate appraisers who inspected, measured and photographed the subject property.

The appraisers relied on the sales comparison approach in their evaluation. The appraiser used sales of four comparable properties located from 0.08 to 0.10 miles from the subject property. The comparables ranged in age from sixteen to seventeen years old and ranged in size from 2,786 to 3,494 square feet of living area. The comparable sales took place from April 13, 2021 to August 16, 2021 for prices ranging from \$425,000 to \$533,000 or \$147.57 to \$175.88 per square foot. The appraiser adjusted the sales prices to a range of \$459,910 to \$480,000 to account for differences between the subject and the comparables in terms of room count, living area, basements, rooms below grade, porch/patio/decks and fireplaces. Photographs of the subject dwelling's exterior and interior were included with the appraisal. Based on this evidence, the appellant is requesting an assessment amount of \$47,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,700 with an improved assessment of \$48,700 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 properties of 10%. In support of the current assessment, the board of review submitted data on four sales comparables, all of which are on the same block as the subject property. The comparable sales occurred between June 1, 2021 and December 21, 2022 for prices ranging from \$492,000 to \$690,000 or \$176.60 to \$228.50 per improved square foot.

Conclusion of Law

The Board takes judicial notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board the prior two years under Docket Number 23-21165 and Docket Number 22-22409. In those appeals the Property Tax Appeal Board issued decisions lowering the assessment of the subject property to \$43,350 on the evidence submitted by the parties. The tax years 2022, 2023 and 2024 are within the same general assessment period for Barrington Township. The appellant indicated in his petition that the subject property is an owner-occupied residence. There is no evidence that it has changed ownership since the previous decisions were issued.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 and 2023 tax years should be carried forward to the tax year at issue 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.” 35 ILCS 200/16-185.

The Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2022 and 2023 tax year decisions, plus the application of an equalization factor, if any.

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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