



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

APPELLANT: Tamarack Trust Dated May 12, 2023
DOCKET NO.: 25-29489.001-R-1
PARCEL NO.: 01-21-100-010-0000

The parties of record before the Property Tax Appeal Board are Tamarack Trust Dated May 12, 2023, the appellant(s), by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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: \$21,780
IMPR.: \$41,526
TOTAL: \$63,306

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 2025 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 an approximately 73-year-old two-story dwelling of stucco exterior construction with 6,692 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 264,409 square foot site and is located in Barrington, Barrington Hills Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was sold on May 30, 2023, for a price of \$360,000. The evidence included the master statement and deed from the transaction. The appellant is requesting a total assessment of \$36,000.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are 59- to 76-year-old two-story class 2-04 residences with masonry or frame and masonry construction. The comparables have between 2,484 and 2,660 square feet of living area and have improvement assessments between \$14.27 and \$18.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$85,685. The subject's assessment reflects a market value of \$856,850, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$63,905 or \$25.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information about four equity comparables, one of which also contains sales information. Comparables #1, #2, and #3 are located within the same "subarea" or 0.25 miles away from the subject. The board of review did not state the distance of comparable #4 to the subject but indicated it was located in the same general neighborhood. These properties are 37- to 84-year-residences with masonry, frame, or frame and masonry construction. The comparables have between 2,021 and 4,538 square feet of living area and have improvement assessments between \$16.92 and \$33.61 per square foot. Comparables #1 and #2 sold in March 2022 and May 2024 for a sale prices of \$1,200,000 and \$1,800,000. The property has a sale price per square foot of \$143.20. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

When market value is a 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 finds the appellant did not establish by a preponderance of the evidence that the May 30, 2023 sale was an arm's length transaction. In Section III of its position, the appellant stated that the property was sold by a realtor but did not state the name of the firm or agent that the realtor works for. When examining the attached settlement statement of the sale, there is no line item for payment to realtor, or any identification of a realtor. Also, the appellant stated that the property was advertised on the Multiple Listing Service, but did not state how long it was advertised, and the appellant did not attach the listing for the property to confirm that the property was in fact advertised. Therefore, the Board finds the appellant did not show the transaction was an arm's length transaction by preponderance of the evidence.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the

General Assembly shall provide by law.” Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); 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 fewer 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 comparables #1, #2, #3, #4, and #5. As for comparables that are not best evidence, each of the board of review's comparables is significantly larger than the subject. The best comparables had improvement assessments that ranged from \$14.27 to \$18.91 per square foot of living area. The subject's improvement assessment of \$22.36 per square foot of living area is above the range established by the best comparables in this record. 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

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: _____

October 20, 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 9-215 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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APPELLANT

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COUNTY

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