



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

APPELLANT: Louis Hawley  
DOCKET NO.: 21-37917.001-R-1  
PARCEL NO.: 03-06-216-007-0000

The parties of record before the Property Tax Appeal Board are Louis Hawley, the appellant, by Amy C. Floyd, Attorney at Law 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:** \$7,366  
**IMPR.:** \$31,674  
**TOTAL:** \$39,040

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 2021 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 frame and masonry exterior construction with 2,427 square feet of living area. The dwelling is approximately 36 years old. Features of the dwelling include a partial unfinished basement, central air conditioning, 1 fireplace and a 2-car garage.<sup>1</sup> The property has an 8,928 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same assessment neighborhood code as the subject property. The comparables consist of class 2-78, 2-story dwellings of frame or frame and masonry exterior construction

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<sup>1</sup> The board of review disclosed the subject has a partial unfinished basement and a 2-car garage, which was not disclosed or refuted by the appellant.

ranging in size from 2,406 to 2,698 square feet of living area. The dwellings are from 35 to 38 years old. The dwellings each have a full or partial basement. Each comparable has central air conditioning and either 1 or 2 fireplaces. The appellant did not provide in the grid analysis the information concerning the comparables proximity to the subject and whether the comparables' basements have finished area or a garage amenity. However, the exterior photographs provided by the appellant depict at least three comparables have a garage. The comparables have improvement assessments that range from \$26,678 to \$29,679 or from \$11.00 to \$11.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$26,867 or \$11.07 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 of \$39,040. The subject property has an improvement assessment of \$31,675 or \$13.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and the same block as the subject property. The comparables consist of class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,146 to 2,551 square feet of living area. The dwellings are 36 or 40 years old. Each dwelling has a full or partial basement, one of which has finished area, central air conditioning, 1 fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$28,950 to \$34,960 or from \$13.37 to \$13.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration, all of which have the same neighborhood and classification codes as the subject. However, the Board gives less weight to the appellant's comparables which according to the parcel numbers (PINs) are not located within the same tax block as the subject property and the board of review's comparables. In addition, the appellant's grid analysis did not disclose information regarding the comparables' proximity to the subject or the finished basement area, which is needed for the Board to conduct a meaningful comparative analysis of the subject relative to the comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables, according to the PINs, are located within the subject's same assessment neighborhood code and tax block and are also relatively similar to the subject in overall property characteristics. These four comparables have improvement assessments ranging from \$28,950 to

\$34,960 or from \$13.37 to \$13.89 per square foot of living area. The subject's improvement assessment of \$31,675 or \$13.05 per square foot of living area falls within the range established by the best comparables in the record on an overall basis and below the range on a per-square-foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: \_\_\_\_\_

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: June 17, 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

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

APPELLANT

Louis Hawley, by attorney:  
Amy C. Floyd  
Attorney at Law  
57 E. Delaware  
#3101  
Chicago, IL 60611

COUNTY

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