



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

APPELLANT: Dale & Thomas Hohenadel  
DOCKET NO.: 21-38441.001-R-1  
PARCEL NO.: 03-29-120-017-0000

The parties of record before the Property Tax Appeal Board are Dale & Thomas Hohenadel, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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:** \$16,014  
**IMPR.:** \$72,989  
**TOTAL:** \$89,003

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 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 2-story dwelling of frame exterior with 6,379 square feet of living area. The dwelling is approximately 120 years old. Features of the home include a partial unfinished basement, 3 full bathrooms, central air conditioning and one fireplace.<sup>1</sup> The property has a 22,088 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales, which included a sales analysis and printed portions of the properties' sales listings. The comparables are located within a different

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<sup>1</sup> The board of review grid analysis reported the subject has a 4-car garage. However, The Board finds the subject property lacks a garage amenity according to the property record card printout provided by the appellants.

assessment neighborhood code than the subject and are approximately 1.3 to 2.2 miles away from the subject property. The parcels range in size from 13,522 to 28,000 square feet of land area and are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,656 to 5,237 square feet of living area. The dwellings are from 20 to 31 years old and have full basements, one of which has finished area. Each dwelling has from 2 to 4 full bathrooms, central air conditioning and either a 2-car or a 3-car attached garage. Comparables #1 and #3 each have 1 half bathroom. No data was provided concerning the number of fireplaces for the comparables. The Zillow sales listing disclosed comparable #3 has an indoor swimming pool. The comparables sold from June 2020 to February 2022 for prices ranging from \$590,000 to \$720,000 or from \$119.71 to \$161.38 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$89,003 which reflects a market value of \$890,030 or \$139.53 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,201. The subject's assessment reflects a market value of \$962,010 or \$150.81 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 two comparable sales of which comparable #1 is located within the subject's assessment neighborhood code and is approximately ¼ of a mile from the subject. Comparables #2 through #4 were reported as having a different neighborhood code than the subject, and no data was given of the comparables' proximity to the subject property. The comparables have from 20,000 to 48,048 square foot sites that are improved with class 2-09, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 5,126 to 7,214 square feet of living area. The dwellings are from 13 to 22 years old. The appellants reported each comparable has a full basement, but the finished basement area was unknown for comparable #1 and "0" for comparables #2 and #3. Each comparable has 2 to 5 full bathrooms, 1 or 2 half bathrooms, central air conditioning, two or three fireplaces, and either a 2-car, a 3-car or a 4-car garage. The comparables sold from January to August 2021 for prices ranging from \$1,050,000 to \$1,645,000 or from \$181.60 to \$252.38 per square foot of living area, including land, respectively. Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board finds only one of the comparables in the record is located in the subject's same assessment neighborhood code and all of the comparables have considerably newer aged dwellings than the subject dwelling. Nevertheless, the Board has given less weight to the appellants' comparables #2 which is significantly smaller in dwelling size to the subject and sold less proximate in time to the January 1, 2021 assessment date at issue. The Board has also given less weight to the appellants' comparable #3 that features an indoor swimming pool, which is not a feature of the subject. Additionally, less weight was given by the Board to the board of review comparables #1 and #2 due to their considerably larger lot sizes and/or finished basement area when compared to the subject. Therefore, the Board has given greater weight to the appellants' comparable #1 and board of review comparables #2 and #3 that sold proximate in time to the January 1, 2021 assessment date and are more similar to the subject in lot size, dwelling size, and some features. However, the Board recognizes each of these comparables are superior to the subject given each of the dwellings is approximately 100 years newer in age than the subject dwelling and each comparable has a garage amenity, unlike the subject. These three comparables sold from June 2020 to August 2021 for prices ranging from \$600,000 to \$1,190,746 or from \$119.71 to \$232.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$962,010 or \$150.81 per square foot of living area, including land, which falls within the range established by the most similar comparables sales in the record. However, after considering the appropriate adjustments to the appellants' comparables for differences from the subject, such as age and garage features, the Board finds the subject's assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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: \_\_\_\_\_

May 20, 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

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