



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

APPELLANT: Mead Killion
DOCKET NO.: 21-42054.001-R-1
PARCEL NO.: 03-21-307-007-0000

The parties of record before the Property Tax Appeal Board are Mead Killion, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$13,915
IMPR.: \$2,585
TOTAL: \$16,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 66-year-old, one-story, single-family dwelling of frame and masonry construction with 1,208 square feet of living area. The property has a 24,200 square foot site located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its market value argument, appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on July 29, 2021, for \$165,000, the sale did not occur between family members, was sold by a realtor, and was not advertised for sale. Appellant also submitted copies of the Real Estate Contract and the Settlement Statement indicating the subject property sold in July of 2021 for \$165,000. The

Settlement Statement reflects a real estate commission fee to Baird & Warner and attorneys' fees to both buyer's and seller's attorneys.

In support of its inequity argument, appellant submitted information on four suggested equity comparables. Each comparable was improved with either a one-story or a one-and-one-half-story, single-family residence, of either frame or masonry construction. The comparables ranged: between 1,120 and 1,220 square feet of living area; in assessment between \$7.99 and \$11.21 per square foot of living area; and in age between 59 and 74 years old. Appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of \$29,578. Based on this evidence, appellant requested a reduction in the subject's assessment to \$16,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject of \$29,578 and an improvement assessment of \$15,663, or \$12.97 per square foot of living area. The valuation assessment reflects a market value of \$295,780, or \$244.85 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. The board of review included information in its grid analysis indicating the subject property sold in August of 2021 for \$165,000.

In support of its contention of the correct assessment, the board of review submitted information on three suggested comparables. Each comparable was improved with either a one-story or a one-and-one-half-story, single-family residence of either frame or masonry construction. The comparables ranged: from 1,231 to 1,746 square feet of living area; from 33 to 70 years of age; and in assessment between \$12.52 and \$14.97 per square foot of living area. They sold between January of 2019 and January of 2021 for prices ranging from \$289,000 to \$388,700, or from \$205.90 to \$315.76 per square foot of living area. In addition, the board of review included information in its grid analysis indicating the subject property sold in August of 2021 for \$165,000, or \$136.59 per square foot of living area.

In rebuttal, appellant contends the board of review did not meet its burden of proof with its four equity comparables. Appellant submitted a letter stating two of the board of review's comparables are superior to the subject property in size, construction, and/or amenities. In addition, appellant contends its evidence of market value is best and notes that the board of review did not dispute the sale as an arm's length purchase.

This matter was set to proceed to hearing. Prior to hearing, the parties submitted a written request to waive hearing and for this matter be written on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

Appellant contends overvaluation, assessment inequity, and a contention of law as the bases of the appeal.

As to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's

rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. Additionally, “The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party *shall submit a brief in support of his position.*” 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the “[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board ... shall result in the default of that party.” PTAB Rules provide that “[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appeal.**” Ill.¹ Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) (“PTAB Rules”). (emphasis added). In this case, the Board notes appellant selected “contention of law” in its appeal form but did not include a legal brief or any legal argument for its contention of law basis. Therefore, the Board gives no weight to appellant’s contention of law basis for its appeal.

The appellant also contends 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.Admin.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.Admin.Code §1910.65(c). The Board finds appellant *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July of 2021 for a price of \$165,000. Appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on July 29, 2021, for \$165,000, the sale did not occur between family members, was sold by a realtor, and was not advertised for sale. Appellant also submitted copies of the Real Estate Contract and the Settlement Statement indicating the subject property sold in July of 2021 for \$165,000. The Settlement Statement reflects a real estate commission fee to Baird & Warner and attorneys’ fees to buyer’s and seller’s attorneys. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Based on this record the Board finds the subject property had a market value of \$165,000 as of January 1, 2021. Since market value has been determined, a reduction in the subject’s assessment commensurate with the appellant’s request is appropriate. The Board now finds the subject property to be fairly and equitably assessed.

¹ If a contention of law was the sole basis of this appeal a dismissal of this appeal would have been the likely outcome.

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: _____

October 21, 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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