



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

APPELLANT: Dan Weidner
DOCKET NO.: 22-33608.001-R-1
PARCEL NO.: 02-14-419-003-0000

The parties of record before the Property Tax Appeal Board are Dan Weidner, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit 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: \$5,040
IMPR.: \$31,960
TOTAL: \$37,000

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 2022 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 exterior construction with 2,392 square feet of living area. The dwelling is approximately 67 years old. The home features a crawl space foundation, central air conditioning and two full bathrooms. The property has an 8,400 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

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 three equity comparables that have the same assessment neighborhood code and property classification

¹ According to the Cook County Real Property Assessment Classification Ordinance, a class 2-06 property is defined as a two or more-story residence, over 62 years of age, with 2,201 to 4,999 square feet.

neighborhood as the subject. The comparables are located approximately .4 of a mile or 1.2 miles from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,244 to 2,632 square feet of living area. The dwellings are from 75 to 131 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has two full bathrooms and either a one-car or a two-car garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$23,562 to \$29,640 or from \$10.50 to \$11.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$25,929 or \$10.84 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 \$37,000. The subject property has an improvement assessment of \$31,960 or \$13.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject property and are located approximately ¼ of a mile from the subject. The comparables are class 2-04, class 2-05 or class 2-78 or properties.² The comparables are improved with one-story or two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,020 to 2,145 square feet of living area. The dwellings are from 54 to 68 years old. One comparable has a partial basement with finished area and three comparables each have a crawl space foundation. Each comparable has two or three full bathrooms and from a one-car to a two-car garage. One comparable has an additional half bathroom, two comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments that range from \$29,684 to \$32,600 or from \$14.63 to \$15.96 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables due to differences from the subject in foundation type and/or age. Additionally, the appellant's comparable #3 is located more than

² According to the Cook County Real Property Assessment Classification Ordinance, a class 2-04 property is defined as a one-story residence, any age, with 1,801 square feet and over; a class 2-05 property is defined as a two or more-story residence, over 62 years of age and up to 2,200 square feet; and a class 2-78 property is defined as a two or more-story residence, up to 62 years of age, with 2,001 to 3,800 square feet.

one mile away from the subject. The Board has given reduced weight to board of review comparables #2 and #4 due to their lack of central air conditioning and/or have a dissimilar one-story design when compared to the subject. Additionally, board of review comparable #2 is newer in age, when compared to the subject dwelling and board of review comparable #4 has a basement, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which have crawl space foundations and central air conditioning, like the subject and are overall more similar to the subject in location, design and age. However, each comparable has a smaller dwelling size when compared to the subject, suggesting upward adjustments would be required for this difference. Likewise, one comparable has a fireplace and each comparable has a garage, which are not features of the subject, suggesting downward adjustments would be required for these differences. Nevertheless, the comparables have improvement assessments of \$29,684 and \$31,960 or \$14.70 and \$15.10 per square foot of living area, respectively. The subject's improvement assessment of \$31,960 or \$13.36 per square foot of living area is equal to one of the two best comparables in the record in terms of total improvement assessment but less than both comparables on a per square foot of living area 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. Based on this record, the Board finds 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: _____

November 25, 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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