



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

APPELLANT: Arlene Larsen
DOCKET NO.: 22-34287.001-R-1
PARCEL NO.: 02-18-210-020-0000

The parties of record before the Property Tax Appeal Board are Arlene Larsen, the appellant, by attorney 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: \$15,381
IMPR.: \$48,619
TOTAL: \$64,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 is a 3,361 square feet, one-story dwelling of masonry construction located on a 51,270 square feet parcel in Inverness of Palatine Township, Cook County. The 34-year-old class 2-04 home features 2.5 bathrooms, central air conditioning, two fireplaces and a three-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant presented four class 2-04 properties in the subject's neighborhood as equity comparables. Each comparable included masonry construction, at least 2.5 bathrooms, air conditioning, and a two-car garage.

The board of review asserted the subject improvement was properly assessed at \$48,619, or \$14.47 per square foot of living area, in its "Board of Review Notes on Appeal" In defense of its total property assessment of \$64,000, the board of review submitted information on four equity

comparables. The selected properties were around 40 years old, contained at least 2.5 bathrooms, and featured air conditioning and garages that accommodated at least two cars.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the basis for appeal is unequal treatment in the assessment, the appellant must prove inequity in the assessments with clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should involve assessment documentation for the year in question of at least 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.

Appellant comparables #1 and #2 and board of review comparable #1 constitute the best evidence of assessment equity in this record. The Board finds appellant comparables #1 and #2 mirrored the subject property in terms of bathroom count, basement quality, and air conditioning presence but featured one fewer fireplace and a smaller garage relative to the subject. Additionally, the Board concludes that, given the size of the subject lot, the appellant comparables’ distance from the subject property does not preclude these properties from being the best comparables. Conversely, board of review comparable #1, while only a quarter mile away from the subject, contained one more full bathroom and nearly 300 more square feet in living space. Based on this record, the Board finds the subject improvement assessment of \$14.47 per square foot falls in the equitable range of \$10.94 to \$15.03 per square foot of living area. Accordingly, 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 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: _____

August 19, 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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