



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

APPELLANT: Christopher & Tiffany Holznecht  
DOCKET NO.: 22-41885.001-R-1  
PARCEL NO.: 09-25-104-011-0000

The parties of record before the Property Tax Appeal Board are Christopher & Tiffany Holznecht, the appellants, by attorney Francis W. O'Malley, of Worsek & Vihon 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:** \$17,280  
**IMPR.:** \$62,017  
**TOTAL:** \$79,297

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 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 3,376 square feet of living area.<sup>1</sup> The dwelling is approximately three years old. Features of the home include a full basement, central air conditioning, a fireplace, and a three-car garage. The property has a 9,600 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the subject's dwelling size. The board of review reported in its Notes on Appeal that the subject contains 4,364 square feet, but reported a dwelling size of 5,580 square feet in its comparable grid. The Board finds the subject has 3,376 square feet, which is supported by a letter from the architect and an affidavit from the homeowner.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located within the subject's assessment neighborhood and within .6 of a mile of the subject. The comparables consist of two-story class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,844 to 3,636 square feet of living area. The homes range in age from 1 to 49 years old. Each dwelling has central air conditioning, a fireplace, a full or partial basement, and a two-car garage. The comparables have improvement assessments ranging from \$54,500 to \$61,922 or from \$16.86 to \$19.16 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$62,017 or \$18.37 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 \$114,984. The subject property has an improvement assessment of \$97,704 or \$28.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood, one of which is on the same block as the subject. The comparables consist of two-story or three-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,059 to 4,533 square feet of living area. The homes range from 2 to 17 years old. Each dwelling has central air conditioning, one or two fireplaces, a full basement, and a two-car, three-car, or four-car garage. The comparables have improvement assessments ranging from \$98,446 to \$109,395 or from \$22.62 to \$26.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated their argument that the subject is being assessed based on an incorrect dwelling size.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #3, #4, #5, and #6, which differ from the subject in age. The Board also gives less weight to the comparables submitted by the board of review, which differ from the subject in age, design, and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2, which are similar to the subject in age, location, dwelling size, and features. These most

similar comparables have improvement assessments of \$61,303 and \$61,623 or \$16.86 and \$17.83 per square foot of living area. The subject's improvement assessment of \$97,704 or \$28.94 per square foot of living area is above the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request is 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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