



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

APPELLANT: Jeffrey Alm
DOCKET NO.: 22-43362.001-R-1
PARCEL NO.: 03-29-411-048-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Alm, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$3,080
IMPR.: \$47,920
TOTAL: \$51,000

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 2-story dwelling of frame exterior construction with 1,995 square feet of living area. The dwelling is 7 years old. Features of the home include a full basement with finished area, 2½ bathrooms, central air conditioning, a fireplace and a 2-car garage. The property has a 3,080 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within the subject's assessment neighborhood and from 161 feet to 0.20 of a mile from the subject. Three comparables are located along the same street as the subject. The comparables consist of class 2-07, "Two or more story" dwellings of frame exterior construction

each containing 1,995 square feet of living area. The homes are 7 or 10 years old. Each comparable has a partial or full basement with "N/A" reported for the finished basement area. Each dwelling has 2½ bathrooms, central air conditioning and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$42,920 to \$45,920 or from \$21.51 to \$23.02 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,000. The subject property has an improvement assessment of \$47,920 or \$24.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood and block as the subject. Comparables #2 through #4 are located along the same street as the subject. The comparables consist of class 2-07, 2-story dwellings of frame exterior construction containing 1,908 or 1,995 square feet of living area. The homes are 4 to 10 years old. Each comparables has a full basement with finished area, 2½ or 3½ bathrooms, central air conditioning and a fireplace. Three comparables each have a 2-car garage. The comparables have improvement assessments of \$46,781 and \$47,920 or \$24.02 and \$24.52 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.Adm.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.Adm.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 a total of eight equity comparables for the Board's consideration, seven of which are identical or relatively identical to the subject in exterior construction, age, dwelling size, bathroom count, and some features. Nevertheless, the Board gives less weight to the board of review's comparable #1 due to its larger bathroom count and lack of a garage amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2 through #4 which are identical or relatively identical to the subject in location, exterior construction, age, dwelling size, bathroom count, and most features. However, the subject and the board of review's comparables were disclosed to have finished basements and a fireplace; whereas the appellant did not disclose whether their comparables have finished or unfinished basement areas and three of the appellant's comparables lack a fireplace, suggesting upward adjustments may be required to make them more equivalent to the subject. These eight comparables have improvement assessments ranging from \$42,920 to \$47,920 or from \$21.51 to \$24.02 per square foot of living area. The subject's improvement

assessment of \$47,920 or \$24.02 per square foot of living area falls at the upper end of the range established by the seven best comparables in the record. Based on this record and 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 and a reduction in the subject's 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

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: February 17, 2026



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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