



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

APPELLANT: Marlys Guilford  
DOCKET NO.: 22-43581.001-R-1  
PARCEL NO.: 03-33-114-013-0000

The parties of record before the Property Tax Appeal Board are Marlys Guilford, the appellant, by attorney Robert 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 **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:** \$7,920  
**IMPR.:** \$29,245  
**TOTAL:** \$37,165

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 multi-level dwelling of frame and masonry exterior construction containing 1,674 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial basement/lower level, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 7,920 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

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 four equity comparables that are located in the same assessment neighborhood code as the subject and from .4 of a mile to 1.2 miles from the subject property. The comparables are improved with class 2-34, multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,489 to 1,934 square feet of living area. The dwellings range in age from 62 to 66 years old. Each comparable has a partial basement/lower level, central air conditioning and either a 1-

car or a 2-car garage. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$25,094 to \$31,156 or from \$16.11 to \$18.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,257 or \$16.88 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 \$40,000. The subject property has an improvement assessment of \$32,080 or \$19.16 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 in the same assessment neighborhood code as the subject and on the same block as the subject property. The comparables are improved with class 2-03 or 2-06, 1-story or 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,171 to 2,564 square feet of living area. The dwellings range in age from 62 to 65 years old. Three comparables each have a partial basement/lower level and one comparable has a crawl space foundation. Two comparables each have central air conditioning and one fireplace. Each comparable has a 1-car garage. The comparables have improvement assessments that range from \$23,045 to \$37,080 or from \$13.84 to \$19.68 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board has given less weight to appellant's comparable #1 as well as the board of review comparables due to their differences from the subject in design, central air and/or dwelling sizes. The Board has given reduced weight to appellant's comparable #2 due to its distance of over one mile from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4. The Board finds that these two comparables are most similar to the subject in location, design, dwelling size, age, and some features. These two most similar comparables have improvement assessments of \$25,094 and \$29,288 or \$16.85 and \$18.08 per square foot of living area. The subject's improvement assessment of \$32,080 or \$19.16 per square foot of living area is greater than the two best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment 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

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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