FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Frank Biga
DOCKET NO.: 22-43949.001-R-1
PARCEL NO.: 03-28-407-048-0000

The parties of record before the Property Tax Appeal Board are Frank Biga, 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 ***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:	$5,000
IMPR.:	$23,000
TOTAL:	$28,000

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 and masonry exterior construction containing 1,476 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial basement, central air conditioning and a 1-car garage. The property has an approximately 4,749 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located in the same assessment neighborhood code as the subject and within .3 of a mile from the subject property. The comparables are improved with class 2-95, 2-story dwellings of frame and masonry exterior construction that have 1,785 or 1,808 square feet of living area. The dwellings are each 56 years old. Each comparable has a partial or full basement, central air conditioning and a 1-car garage. One comparable has one fireplace. The comparables sold from

March to September 2021 for prices ranging from $280,000 to $327,500 or from $154.87 to $183.47 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,000. The subject's assessment reflects a market value of $280,000 or $189.70 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

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 within .25 of a mile and on the same block as the subject property. The comparables are improved with class 2-95, 2-story dwellings of frame and masonry exterior construction that range in size from 1,476 to 1,808 square feet of living area. The dwellings range in age from 55 to 58 years old. Each comparable has a partial or full basement, central air conditioning and a 1-car garage. Two comparables each have one fireplace. The comparables sold from September 2021 to September 2022 for prices ranging from $297,000 to $340,000 or from $182.52 to $218.79 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review comparable #3 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4. The Board finds that these three comparables are most similar to the subject in age, location, design, dwelling size and some features. These three most similar comparables sold from September 2021 to September 2022 for prices ranging from $297,000 to $340,000 or from $201.22 to $218.79 per square foot of living area, including land. The subject's assessment reflects a market value of $280,000 or $189.70 per square foot of living area, including land, falls below the range of the three best comparable sales in this record. Based on this record and after considering adjustments to the three best comparable sales for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

<u>C E R T I F I C A T I O N</u>

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frank Biga, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602