FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Louis Majewski
DOCKET NO.: 22-44019.001-R-1
PARCEL NO.: 03-08-320-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Louis Majewski, 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, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$9,377
IMPR.:	$37,622
TOTAL:	$46,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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

A 3,278 square feet, two-story structure of frame-and-masonry construction on a 7,213 square feet parcel in Arlington Heights, Wheeling Township, Cook County comprises the subject property. The 31-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, air conditioning, a two-car garage, and a partial basement.

The appellant pleads assessment inequity and requests the Property Tax Appeal Board (PTAB) reduce the assessment to $10.56 per improvement square foot instead. To show the subject assessment is inequitably high, the appellant put forth three class 2-78 properties within .2 miles of the subject as comparators for assessment equity. These suggested comparables included 2.5 bathrooms, air conditioning, and a two- or three-car garage. The appellant's selections spanned 28 to 34 years in building age; 3,512 to 3,718 square feet in improvement area; and $10.51 to $10.60 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $37,623, or $11.48 per living square foot, was equitable in its "Notes on Appeal."[1] In defense of the $46,999 total subject assessment, the county board of review proposed four two-story improvements in the subject's subdivision as evidence of equitable assessment. The county board of review's preferred comparators included air conditioning, 2.5 to 3.5 bathrooms, and a two- or three-car garage. These properties were 25 to 34 years in building age; 2,960 to 3,389 in improvement area; and $12.20 to $12.36 per living square foot in improvement assessment.

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 mandate 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 a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

In this record, board of review comparables #1 and #4 and appellant comparable #3 were most similar to the subject improvement and thereby constitute the best evidence of assessment equity. Board of review comparable #1 lacked some of the subject's living space, for which it compensated with an extra full bathroom and larger basement and garage. Board of review comparable #4 similarly featured a better basement and garage as well as more living area than the subject improvement. Appellant comparable #3 likewise included more living square footage than the subject but otherwise matched its amenities. Given these comparators, the subject would be equitably assessed between $10.60 and $12.36 per living square foot, which the subject's current assessment of $11.48 per improvement square foot is. PTAB accordingly concludes the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is justified.

[1] PTAB observes that in its "Notes on Appeal," the county board of review referenced the 2023 decision from which the appellant petitions. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

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: __________ __________

C E R T I F I C A T I O N

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: March 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

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