



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

APPELLANT: Cal Burnton
DOCKET NO.: 22-44142.001-R-1
PARCEL NO.: 03-32-123-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Cal Burnton, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$9,900
IMPR.: \$44,704
TOTAL: \$54,604

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

The subject property consists of a 2,794 square feet, two-story building of frame-and-masonry construction on a 6,600 square feet lot in Arlington Heights of Wheeling Township, Cook County. The 53-year-old, class 2-78 residence under the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, a partial basement, and an attached two-car garage.

The appellant petitions based on assessment inequity and requests the Property Tax Appeal Board (PTAB) decrease the assessment to \$15.09 per improvement square foot. As evidence of nonuniform assessment, the appellant detailed the attributes of four class 2-78 residences within .4 miles of the subject. These suggested comparables featured a 1.5- to 2.5-car garage, 2.5 bathrooms, and a full or partial basement. These potential comparators were five to 60 years in

building age; 2,322 to 3,091 square feet in improvement size; and \$13.92 to \$16.06 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$47,165, or \$16.88 per living square foot, was equitable in its “Notes on Appeal.”¹ In defense of the \$57,065 total subject assessment, the county board of review volunteered four two-story improvements in the subject’s subarea as equity comparables. The board of review’s preferred comparators all featured a full or partial basement, a one- or two-car garage, and 2.5 bathrooms. These properties were 23 to 61 years in building age; 2,018 or 2,312 square feet in living area; and \$17.83 to \$21.84 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment 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 met this burden of proof.

In this record, the board of review submitted no property within 480 square feet of the subject improvement square footage. Because these properties bear more resemblance to the subject, appellant comparables #1, #2, and #4 comprise the best evidence of assessment equity. Appellant comparable #2 was inferior to the subject because it lacked some of the subject’s living space, though appellant comparable #2 mitigated the difference with a better basement and fireplace. By contrast, appellant comparables #1 and #4 each featured more living and basement space than the subject. Given these comparators, a subject improvement assessment between \$13.92 and \$16.06 per living square foot would be equitable. Because the subject assessment of \$16.88 per living square foot is not on par with these equitable assessments, PTAB finds the appellant showed inequitable subject assessment by clear and convincing evidence and a reduction in the total subject assessment to \$54,604 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: _____

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:

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

AGENCY

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