



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

APPELLANT: Debra & Paul Lange  
DOCKET NO.: 22-45551.001-R-1  
PARCEL NO.: 03-17-219-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Debra & Paul Lange, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$9,633  
**IMPR.:** \$31,167  
**TOTAL:** \$40,800

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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) 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 2,533 square feet, two-story building of frame-and-masonry construction on an 8,757 square feet lot located in Arlington Heights of Wheeling Township, Cook County. The 37-year-old structure contained 2.5 bathrooms, a full basement, central air conditioning, and an attached two-car garage.

The appellants contend the assessment in question overstates the subject's market value based on a recent appraisal. To demonstrate overvaluation, the appellants submitted an appraisal opining that the market valued the subject at approximately \$408,000 as of January 1, 2022 using the sales comparison approach. The appraiser relied on five sales from March 2020 to October 2021 within .60 miles of the subject property for purchase prices ranging from \$365,000 to \$430,000, or between \$131.02 and \$174.27 per square foot of living area. The appraiser adjusted the sales prices

to account for differences between the selected comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$408,000.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$48,999.<sup>1</sup> The subject's assessment reflects a market value of \$489,990, or \$193.44 per square foot, when using the 10% Cook County Real Estate Classification Ordinance level of assessment for class two properties. In defense of the assessment, the county board of review submitted information about four sales of two-story improvements in the subject's subarea. The suggested comparable sales sold between September 2020 and September 2022 for sales prices between \$490,000 and \$522,500, or \$202.44 and \$214.22 per square foot.

In rebuttal, the appellants replied that the board of review's chosen sales involved properties that were "superior to the subject in terms of condition, finishes and amenities" according to Multiple Listing Service (MLS) data sheets. Because the board of review did not adjust for the superiority of the sold properties in evidence, the appellants contend that the board of review's purportedly probative sales do not accurately establish market value. Moreover, the taxpayers argue that "residential assessments in Cook County are determined using computer aided [sic] multiple regression analysis" which are "simply not adequate in light of [the appraiser's] professional report," particularly because the appraiser "examined the subject personally."

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in the assessment of the subject for property tax purposes. When market value is the basis of the appeal, appellants must prove the property's market value by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellants met this burden of proof and a reduction in the subject's assessment is merited.

In this record, the appellants' evidence more credibly establishes subject market value than the board of review's evidence. A certified residential real estate appraiser attested to the appraisal's compliance with industry standards and included justifications for the adjustments, calculations, and assumptions used in the valuation based on comparable sales. By contrast, the board of review submitted sales that contained unadjusted raw sales figures, which the appellants persuasively rebutted as not representative of the subject's value. Accordingly, PTAB finds the market valued the subject at approximately \$408,000 in 2022. Because the \$489,990 subject assessment reflects a price that exceeds the value established in this record (when applying the 10% assessment level for class two properties under the Cook County Real Property Assessment Classification Ordinance), PTAB concludes an assessment reduction is justified. Accordingly, PTAB finds the appellants showed overvaluation by a preponderance of the evidence and the proper subject assessment for the tax year in question is \$40,800.

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<sup>1</sup> The Property Tax Appeal Board (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 2022 assessment values 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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