



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

APPELLANT: Frank Zielinski
DOCKET NO.: 22-45994.001-R-1
PARCEL NO.: 03-20-102-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Frank Zielinski, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$13,745
IMPR.: \$52,404
TOTAL: \$66,149

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 3,110 square feet, two-story frame-and-masonry building situated on a 15,273 square feet parcel in Arlington Heights, Wheeling Township, Cook County comprises the subject property. The 47-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, two fireplaces, air conditioning, a two-car garage, and a full basement.

The appellant pleads assessment inequity and requests the Property Tax Appeal Board (PTAB) reduce the assessment to \$9.36 per improvement square foot instead. To demonstrate nonuniform assessment, the appellant placed into evidence five class 2-78 properties in the subject's neighborhood. These suggested comparables included two bathrooms, a full basement, and a two-car garage. The appellant's selections were between 52 and 55 years in building age; 2,911 and

3,265 square feet in improvement area; and \$8.18 and \$9.51 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$52,404, or \$16.85 per living square foot, was equitable in its “Notes on Appeal.”¹ In defense of the \$66,149 total subject assessment, the county board of review proposed four two-story improvements within a quarter mile of the subject. The county board of review’s preferred comparators included 2.5 or 3.5 bathrooms, a full or partial basement, air conditioning and a two-car garage. These nearby properties were 50 to 58 years in building age; 2,354 to 2,966 in improvement area; and \$17.20 to \$18.30 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 fell short of satisfying this burden of proof.

Because of their similarity to the subject improvement size, board of review comparables #1 and #2 and appellant comparables #1, #3, #4, and #5 comprise the best evidence of assessment equity in this record. Board of review comparables #1 and #2 both lacked some of the subject’s living space and fireplaces, but partially offset those deficiencies with an extra full bathroom. Meanwhile, appellant comparables #1, #2, and #5 all lacked 118 square feet of the subject improvement area but otherwise closely tracked the subject’s attributes. Finally, appellant comparable #4 featured more living square footage than the subject, which compensated for its lack of fireplaces. Given these comparators, the subject improvement would be equitably assessed from \$8.18 to \$17.22 per living square foot. Because the subject’s \$16.85 per improvement square foot assessment falls between the comparators’ equitable assessments, PTAB finds 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 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:

April 21, 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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