



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marian Valkov
DOCKET NO.: 22-46481.001-R-1
PARCEL NO.: 03-09-121-008-0000

The parties of record before the Property Tax Appeal Board are Marian Valkov, the appellant; 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: \$13,241
IMPR.: \$28,758
TOTAL: \$41,999

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 an approximately 49-year-old, two-story, single-family dwelling of frame and masonry construction with 1,922 square feet of living area¹. Features of the home include a partial basement with a recreation room, central air conditioning, and a two-car garage. The property has a 12,037 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review's description of the subject property differs from that of the appellant. The board of review described the subject property as having 1,954 square feet of living area and containing four bedrooms. In appellant's original filing the subject property is listed as having 1,714 square feet of living area. However, in rebuttal, the appellant contends the subject contains 1,922 square feet of living area and contains three bedrooms. This Board relies on the appellant's description based on the appraisal submitted in rebuttal showing the subject has 1,922 square feet of living area and three bedrooms.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. All of the comparables are two-story, single-family dwellings of frame and masonry construction with a partial basement, central air conditioning, and a two-car garage. Additionally, all comparables are located within 665 feet of the subject property. The comparables all contain 1,714 square feet of living area and range: in age between 48 and 51-years old; and in assessment amount between \$14.22 and \$15.45 per square foot of living area. Based on this evidence, the appellant is requesting an assessment amount of \$34,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,999. The subject property has an improvement assessment of \$28,759 or \$14.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. All of the comparables are two-story, single-family dwellings of frame and masonry construction with a partial basement with a recreation room, central air conditioning, and a two-car garage. Additionally, all of the comparables are located within a quarter mile of the subject property, while two are within a block. The comparables range: in age between 48 and 50-years old; in size between 1,650 to 1,997 square feet of living area; and in assessment amount between \$15.02 and \$16.54 per square foot of living area.

In written rebuttal, the appellant highlighted that the board of review relied on incorrect data, more specifically, the number of bedrooms in the subject property, and provided supporting evidence to support her claim that the subject contains three, not four bedrooms. The appellant also pointed out the board of review's own comparables show lower improvements assessment amounts than the subject. The appellant reaffirmed the request for an assessment reduction.

Prior to a scheduled hearing on June 9, 2025, before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett,

20 Ill. 2d 395 (1960). The range of comparables presented by both the board of review and the appellant demonstrate that comparables in the same area not necessarily assessed at identical levels. The practical uniformity required by the Constitution has been established and is supported by the comparables selected.

When unequal treatment in the assessment process is the basis of the appeal, 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4 and the board of review's comparables #1 through #4. These comparables ranged in improvement assessment of \$14.22 to \$16.54 per square foot of living area. The subject's improvement assessment of \$14.96 per square foot of living area falls within the range established by the best comparables in this record². These comparables were given more weight based on their living area square footage, age, amenities and/or location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

² The subject's assessment per square foot was calculated using the improvement assessment amount of \$28,759 divided by 1,922 sq ft of living area for a total assessed value of \$14.96 per square foot.

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: _____

August 19, 2025



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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