



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

APPELLANT: Patrick Werhle  
DOCKET NO.: 22-47040.001-R-1  
PARCEL NO.: 03-07-304-005-0000

The parties of record before the Property Tax Appeal Board are Patrick Werhle, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$11,011  
**IMPR.:** \$44,989  
**TOTAL:** \$56,000

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 a 2-story dwelling of frame and masonry exterior construction with 3,089 square feet of living area.<sup>1</sup> The home is approximately 51 years old. Features include a full basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 10,010 square foot lot and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on March 3, 2021 for a price of \$560,000. The property was reported to have been purchased from Patrick Keavy and the parties to the transaction were not

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<sup>1</sup> The subject's description was gleaned from the evidence presented by the board of review.

related. The property was sold through a realtor, @properties, but the name of the agent was reported to be unknown. The property was advertised for sale in a Multiple Listing Service (MLS) for an unknown period of time. The subject was not sold due to foreclosure action or due to using a contract for deed. The appellant submitted a copy of the settlement statement which reiterated the purchase price, disclosed a settlement date of March 31, 2021, and disclosed commissions being paid to two entities. The appellant also submitted a brief by counsel bringing to the Board's attention Property Tax Appeal Board decisions under Docket Numbers 00-023424 and 03-21388 as well as stating that the applicable Cook County Ordinance mandates that residential property be assessed at 10% of its fair market value. The appellant also provided a copy of the Board's decision for Docket Number 03-21388. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's purchase price of \$560,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,000. The subject's assessment reflects a market value of \$580,000 or \$187.76 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within the subject's assessment neighborhood code. The comparables have sites that range in size from 8,750 to 11,479 per square foot of land area. The comparables are improved with 2-story, class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,666 to 2,952 square feet of living area. The homes range in age from 36 to 51 years old. Each comparable has a full or partial basement, central air conditioning, and a 2-car garage. Three comparables each have one fireplace. The comparables sold from August 2021 to September 2022 for prices ranging from \$600,000 to \$650,000 or from \$206.64 to \$237.19 per square foot of living area, land included. The board of review's grid also reported the sale of the subject in May 2021 for a price of \$560,000, but provided no additional evidence related to this sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the sale of the subject property in March 2021 for a price of \$560,000. The appellant's evidence demonstrated the sale had the elements of an arm's-length transaction. The appellant disclosed the parties to the transaction were not related and to document the sale, the appellant submitted a copy of the closing document which disclosed commissions being paid to two entities. The Board did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. Furthermore, the Board finds the board of review's comparable sales do not overcome the arm's length sale of the

subject property. The Board finds the subject's purchase price of \$560,000 falls below the market value, as reflected by the subject's assessment, of \$580,000. Therefore, based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50(c)(2).

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

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:

February 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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