



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

APPELLANT: Patricia Zeller
DOCKET NO.: 22-47927.001-R-1
PARCEL NO.: 03-32-420-037-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Patricia Zeller, 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: \$3,854
IMPR.: \$65,146
TOTAL: \$69,000

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) 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 6,405 square feet, three-story frame structure perched on a 3,854 square feet parcel in Arlington Heights, Wheeling Township, Cook County. The 39-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance featured six bathrooms and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$5.49 per living square foot. To show subject assessment nonuniformity, the appellant presented information on four class 2-11 properties in the subject's neighborhood. These suggested comparables included no garage to a four-car garage, a full basement, and air conditioning except for submission #1. The appellant's selections spanned 23 to 68 years in building age; 4,266 to 8,402 square feet in improvement area; and \$4.05 to \$5.89 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$65,146, or \$10.17 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$69,000 total subject assessment, the county board of review introduced into evidence three improvements in the subject’s subarea as assessment comparables. The county board of review’s preferred comparators contained four to six bathrooms and a full basement or a slab foundation. These improvements ranged from 44 to 59 years in building age; from 4,688 to 6,405 square feet in size; and from \$10.41 to \$11.73 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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments 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 process should comprise documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

In this record, board of review comparables #1 and #2 and appellant comparable #3 best represented the subject improvement and therefore circumscribe the range of equitable subject assessments. Board of review comparable #2 identically matched the subject improvement in most material aspects, including living square footage. Meanwhile, board of review comparable #1 lacked some of the subject’s living space but otherwise largely resembled the subject. Finally, appellant comparable #3 lacked over 1,000 square feet of the subject’s living area, but mitigated that difference with air conditioning. Given the properties in evidence, PTAB concludes the subject improvement would be lawfully assessed between \$5.89 and \$10.95 per living square foot, particularly around the \$10.41 per living square foot assessment of board of review comparable #2. Because the subject’s \$10.17 per improvement square foot assessment is within the equitable range, PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence or that a subject assessment reduction is justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Patricia Zeller, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602