FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gayle Powles
DOCKET NO.: 22-49384.001-R-1
PARCEL NO.: 03-18-114-011-0000

The parties of record before the Property Tax Appeal Board are Gayle Powles, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:	$9,779
IMPR.:	$31,221
TOTAL:	$41,000

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 multi-level dwelling of frame and masonry exterior construction with 1,559 square feet of living area. The dwelling is 55 years old. Features of the home include a basement with finished area,[1] 2 full and 2 half bathrooms, and a 2-car garage. The property has an 8,890 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located within the subject's assessment neighborhood and from 0.05 of a mile to 1.08 miles from the subject property. Comparables #2 and #4 are also located along the subject's same street.

[1] The board of review disclosed the subject's basement has finished area, which was unrefuted by the appellant.

The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,510 to 1,766 square feet of living area. The dwellings are from 56 to 60 years old. The dwellings each have a basement, with “N/A” disclosed for the finished area. Each comparable has 1 or 2 full and 1 or 2 half bathrooms, central air conditioning, 1 or 2 fireplaces, and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $22,000 to $29,284 or from $12.72 to $17.06 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $41,000. The subject property has an improvement assessment of $31,221 or $20.03 per square foot of living area.

1n support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject’s assessment neighborhood and the subject’s block or approximately ¼ of a mile from the subject property. Comparables #1, #2 and #3 are also located along the subject’s same street. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,286 to 1,425 square feet of living area. The dwellings are 45 or 55 years old. Each comparable has a basement with finished area, 2 full bathrooms of which two have one additional half bathroom, and either a 1-car or a 2-car garage. Three comparables each have central air conditioning, and one comparable has a fireplace. The comparables have improvement assessments ranging from $26,258 to $29,221 or from $20.42 to $20.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

<u>Conclusion of Law</u>

The appellant contends assessment inequity as the basis of the appeal. 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). 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 parties submitted nine equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1 #3 and #5 which are located more than a mile from the subject property. The Board also gives less weight to the board of review comparables #3 and #4 which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties’ remaining comparables which overall are most similar to the subject in location, design, age and dwelling size. However, the appellant’s comparables #2 and #4 were not reported to have basement finish, like the subject, and all four comparables have a fewer number of bathrooms, suggesting upward adjustments would be required to make the comparables more equivalent to the subject.

Conversely, three of the four comparables have central air conditioning necessitating downward adjustments to make them more equivalent to the subject. These four comparables have improvement assessments ranging from $27,221 to $29,284 or from $15.41 to $20.51 per square foot of living area. The subject's improvement assessment of $31,221 or $20.03 per square foot of living area falls somewhat above the range established by the best comparables in the record on an overall basis and within the range on a per square foot basis. The subject’s higher overall assessment appears to be logical after considering the above-described adjustments. 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.

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:

C E R T I F I C A T I O N

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: September 15, 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

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