



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

APPELLANT: Maria Solberg
DOCKET NO.: 22-49982.001-R-1
PARCEL NO.: 03-32-102-021-0000

The parties of record before the Property Tax Appeal Board are Maria Solberg, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$14,112
IMPR.: \$35,517
TOTAL: \$49,629

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 exterior construction with 1,792 square feet of living area. The home is approximately 136 years old. Features include a full basement and a 1-car garage. The property has an 11,760 square foot lot and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-05 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 submitted information on three comparable sales located within the subject's assessment neighborhood and either 83 feet or 1 mile from the subject property. The comparables have sites ranging in size from 6,250 to 8,184 square feet of land area. The parcels are each improved with 2-story, class 2-05 dwellings of frame exterior construction ranging in size from 1,724 to 2,020 square feet of living area. The homes range in age from 96 to 126 years

old. The comparables each have a full or partial basement and a 2-car garage. Two comparables each have central air conditioning and one comparable has one fireplace. The comparables sold from May 2019 to March 2021 for prices ranging from \$370,000 to \$515,000 or from \$214.62 to \$254.95 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$40,880 which would reflect a total market value of \$408,800 or \$228.13 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,629. The subject's assessment reflects a market value of \$496,290 or \$276.95 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 located within the subject's assessment neighborhood code and ¼ of the mile from the subject property. Each comparable has a site with 6,600 square feet of land area. The parcels are improved with 2-story, class 2-05 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 1,514 to 1,861 square feet of living area. The homes are from 86 to 105 years old. The comparables each have a full basement and one or two fireplaces. Two comparables each have central air conditioning and three comparables each have a 1-car or a 2-car garage. The comparables sold from February 2020 to April 2022 for prices ranging from \$496,000 to \$605,000 or from \$290.17 to \$346.11 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which sold in 2019 and 2020 and are less indicative of the subject's market value as of the January 1, 2022 assessment date at issue than the other comparables in this record, differ substantially from the subject in dwelling size, and/or are located 1.0 mile from the subject which is less proximate to the subject than other comparables in this record.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These comparables sold proximate to the subject's January 1, 2022 lien date at issue and are relatively similar to the subject in design/class and dwelling size with varying degrees of similarity to the subject in age, central air conditioning, garage amenity, and other features. The

two best comparables would require appropriate adjustments for differences from the subject to make them more equivalent to subject. The two best comparables sold for prices of \$525,000 and \$605,000 or \$330.60 to \$346.11 per square foot of living area, land included. The subject's assessment reflects a market value of \$496,290 or \$276.95 per square foot of living area, land included, which falls below the two best comparables sales in this record. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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

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