



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

APPELLANT: Martin Festenstein
DOCKET NO.: 22-50943.001-R-1
PARCEL NO.: 03-08-210-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Martin Festenstein, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$10,050
IMPR.: \$29,290
TOTAL: \$39,340

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 1,598 square feet, multi-level building of frame-and-masonry construction situated on a 9,136 square feet parcel in Arlington Heights, Wheeling Township, Cook County. The 51-year-old, class 2-34 residence per the Cook County Real Property Assessment Classification Ordinance contained 2.5 bathrooms, a partial basement, and an attached two-car garage.

The appellant contends assessment inequity as the basis of the petition and requests the Property Tax Appeal Board (PTAB) reduce the assessment rate to \$15.54 per improvement square foot instead. To show that the subject assessment is not uniform, the appellant presented five class 2-34 properties within .60 miles of the subject as equity comparables. These suggested comparators each had a two-car garage, 2.5 bathrooms, and a partial basement. The appellant's selections

ranged between 49 and 51 years in building age; 1,559 and 1,728 in living square footage; and \$15.31 and \$15.71 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$29,290, or \$18.33 per living square foot in its “Notes on Appeal.”¹ In defense of the \$39,340 total subject assessment, the county board of review volunteered four multi-level buildings on the subject’s block as evidence of assessment uniformity. The board of review’s preferred comparables all featured 1.5 to 2.5 bathrooms, a partial basement, and a two-car garage. These properties were 50 to 52 years in building age; 1,306 or 1,416 square feet in improvement area; and \$19.10 to \$21.87 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 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 mandate absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of demonstrably similar properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

Of the parties’ submissions, board of review comparable #3 and appellant comparables #1 and #2 provide the best evidence of assessment equity because they most resembled the subject’s amenities and location. Because the presence of air conditioning factors heavily into whether a purported comparable reflects a subject improvement’s value, the air conditioned board of review comparable #3 serves as an indicator of equitable assessment despite lacking nearly 200 square feet of the subject improvement’s square footage. Similarly, appellant comparable #2’s lack of air conditioning increased its comparability to the subject, though the comparator boasted more living space. Finally, appellant comparable #1’s air conditioning and fireplace more than alleviated its smaller living area. Given this record, the subject would be equitably assessed between \$15.31 and \$21.87 per improvement square foot. Because the subject’s \$18.33 per living square foot improvement assessment lands in this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced the 2023 decision from which the appellant petitions. PTAB accordingly adopts the 2022 assessment values reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

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

Martin Festenstein, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, Il 60604

COUNTY

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