



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

APPELLANT: Virgil & Susan Pontarelli  
DOCKET NO.: 22-51568.001-R-1  
PARCEL NO.: 03-28-200-011-0000

The parties of record before the Property Tax Appeal Board are Virgil & Susan Pontarelli, the appellant(s); 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:** \$25,599  
**IMPR.:** \$31,000  
**TOTAL:** \$56,599

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 65-year-old, one-story multi-family dwelling of frame and masonry construction with 2,290 square feet of living area. Features of the home include a full finished basement, two full bathrooms, and two and a half car garage. The property has a 44,910 square foot site located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparable properties. Five of the comparable properties had an improvement while the other five properties were Class 1-00 vacant land properties. Appellant submitted a document titled "PREMISE" in which appellant indicated that the instant appeal was the land portion of the subject "that increased (in

assessment) from \$8,982 to \$30,988 in 2022". Based in the evidence appellant requested a reduction in the land assessment for the subject to \$22,904.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,988. The subject property has an improvement assessment of \$31,000 or \$13.54 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. They are improved with a single-family class 2-04 dwelling of masonry construction, located within the same subarea as the subject. The improvements ranged: in age from 58 to 64 years; in size from 1,821 to 2,287 square feet of living area; and in assessment from \$17.40 to \$20.27 per square foot.

### **Conclusion of Law**

The taxpayer 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); *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 needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 met this burden of proof and a reduction in the subject's assessment *is* warranted.

As an initial matter the Property Tax Appeal Board (PTAB) is a quasi-judicial state agency where all proceedings are considered *de novo*. This means the board will consider the appeal "as if the Board of Review had never heard or decided the case," basing its decision only on the evidence and arguments submitted to it directly. The PTAB does not give any weight or consideration to the prior actions or decision which resulted in an increase in the subject's land assessment from \$8,982 to \$30,988 in 2022. The Board will only consider properly admitted substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.

As noted, the appellant seeks to challenge the subjects land assessment only and submitted ten equity comparable properties in support of their challenge. The Board gives significantly less weight to appellants comparable properties #5, #7, #8, #9 and #10. These comparable properties were a significant distance from the subject and two had a different neighborhood code than the subject.

Appellant submitted a sheet titled Land Comp Square Foot Calculations. Appellant list each comparable property by its property index number and provides an AV/SF (average square foot) amount for each comparable that ranged from 0.40 and 0.57. The board finds that the best submitted equity comparable properties are appellants comparable properties #1 through #5. The

land assessment for each of those comparable range from \$14,919 to \$32,979 or \$0.54 to \$0.57 per square foot of land. The subject's land improvement assessment of \$30,988 or \$0.69 per square foot of land falls *above* the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land improvement was inequitably assessed, and a reduction in the subject's assessment *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: \_\_\_\_\_

December 23, 2025



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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