



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

APPELLANT: Jonathan Tompany
DOCKET NO.: 22-52056.001-R-1
PARCEL NO.: 03-07-403-017-0000

The parties of record before the Property Tax Appeal Board are Jonathan Tompany, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, P.C. in Chicago; 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: \$8,482
IMPR.: \$22,518
TOTAL: \$31,000

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 1-story dwelling of frame exterior construction with 1,766 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a basement, 2 bathrooms, central air conditioning, a fireplace and a 1-car garage. The property has a 9,425 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on December 4, 2020 for a price of \$309,900. In Section IV of the Residential Appeal petition, the appellant disclosed the sellers were Chris and Sonia Sampras, the parties to the transaction were not related, the property was sold through Bill Dafnis, who is an agent with Re/Max Suburban, the property was

advertised for sale in a multiple listing service (MLS) for a period of one week, and the sale was not due to a foreclosure action or using a contract for deed. In support, the appellant provided a copies of the MLS listing, regarding the subject's sale, and a signed settlement statement which reiterated the sellers and sale date, as well as disclosing a commission was paid to one entity. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$310,000.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$36,738. The subject's assessment reflects a market value of \$367,380 or \$208.03 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not provide any comparable sales in support of its contention of the correct assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

This record contains only the sale of the subject provided by the appellant. Therefore, the Board finds the best and only credible evidence of market value to be the sale of the subject in December 2020 for a price of \$309,900. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related and that the property had been advertised for sale in the MLS. In further support of the subject's sale, the appellant provided copies of the settlement statement which disclosed a commission was paid to one entity. The Board finds the purchase price of \$309,900 is below the market value of \$367,380 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds a reduction in the subject's assessment, commensurate with the appellant's request, is appropriate.

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

AGENCY

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