



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

APPELLANT: Daniel Arroyo
DOCKET NO.: 23-27295.001-R-1
PARCEL NO.: 02-16-204-061-0000

The parties of record before the Property Tax Appeal Board are Daniel Arroyo, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$6,500
IMPR.: \$30,252
TOTAL: \$36,752

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 2023 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 2,200 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 2,729 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-95 townhome or row house 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 four comparable sales composed of class 2-95 properties improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,125 to 2,429 square feet of living area. The dwellings range in age from 15 to 23 years

old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. These properties have sites ranging in size from 2,568 to 3,200 square feet of living area. The comparables have the same assessment neighborhood code as the subject and are located from 351 feet to .3 of a mile from the subject property. The comparables sold from March 2021 to April 2022 for prices ranging from \$340,000 to \$365,100 or from \$148.21 to \$165.95 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$34,828.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,752. The subject's assessment reflects a market value of \$367,520 or \$167.05 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of class 2-95 properties improved with two-story dwellings of frame and masonry exterior construction that have either 2,125 or 2,200 square feet of living area. Each comparable is 22 years old. Each property has a full basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. The comparables have sites ranging in size from 2,730 to 3,342 square feet of living area. These properties have the same assessment neighborhood code as the subject and are located in the same assessment block as the subject property. The comparables sold from February 2020 to February 2022 for prices ranging from \$329,000 to \$425,000 or from \$154.82 to \$193.18 per square foot of living area, including land.

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 information seven comparable sales with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable sale #3 as this property sold in February 2020, not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 as well as board of review comparable sales #1 and #2. These comparables have dwellings with either 2,125 or 2,200 square feet of living area and range in age from 20 to 23 years old. The comparables have identical features as the subject dwelling. These comparables sold from March 2021 to April 2022 for prices ranging from \$340,000 to \$425,000 or from \$159.09 to \$193.18 per square foot of living area, including land. Appellant's comparable #2 and board of review comparable #2 sold in April and February 2022 for prices of \$350,000 and \$372,000 or \$159.09 and \$169.09 per square foot of living area including land, respectively. The subject's

assessment reflects a market value of \$367,520 or \$167.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is bracketed by the two sales that occurred most proximate in time to the assessment date at issue. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value 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: _____

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: _____

November 25, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Arroyo, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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