



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

APPELLANT: Barbara Olejniczak
DOCKET NO.: 23-38796.001-R-1
PARCEL NO.: 03-29-207-008-0000

The parties of record before the Property Tax Appeal Board are Barbara Olejniczak, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$22,176
IMPR.: \$69,916
TOTAL: \$92,092

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 consists of a site with 22,176 square feet of land area improved with a two-story dwelling of frame construction containing 4,994 square feet of living area. The dwelling is approximately 31 years old. Features of the property include a full basement, central air conditioning, one fireplace, 4½ bathrooms and a 2-car garage. The property is in Arlington Heights, Wheeling Township, Cook County. The subject is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-08 properties improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 3,927 to 4,830 square feet of living area. The homes are 2 to 28 years old. Each comparable has a full

basement with a recreation room, central air conditioning, one fireplace, and a 2-car, 2.5-car, 3-car or 3.5-car garage. The comparables have 3 to 5 full bathrooms and four comparables have an additional 1 or 2 half bathrooms. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$36,545 to \$65,280 or from \$9.31 to \$14.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$68,218.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,000. The subject property has an improvement assessment of \$81,824 or \$16.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-08 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 3,850 to 4,210 square feet of living area and are from 3 to 15 years old. Each property has a full basement with one having finished area, central air conditioning, and a 2.5-car or 3-car garage. The comparables have three or four full bathrooms and three comparables have an additional ½ bathroom. Three comparables have one or two fireplaces. Three comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject. The comparables have improvement assessments that range from \$75,300 to \$85,500 or from \$18.60 to \$22.10 per square foot of living area.

Conclusion of Law

The appellant 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). 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.

The parties submitted nine equity comparables with the same classification code as the subject to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in age and size as well as the fact the improvement assessment is an outlier being significantly below the next comparable that is similar to the property in age and size. The Board gives less weight to appellant's comparable #4 due to differences from the subject in age. The Board gives less weight to the comparables submitted by the board of review which are least like the subject in size and age than the best comparables in this record. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #5 that range in size from 4,232 to 4,830 square feet of living area, are 20 or 28 years old and are relatively similar to the subject in features. These comparables have improvement assessments that range from \$63,715 to \$65,280 or from \$13.48 to \$14.65 per square foot of living area. The subject's improvement assessment of \$81,824 or \$16.38 per square foot of living area 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 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: June 16, 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

Barbara Olejniczak, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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