



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

APPELLANT: Justin Reed
DOCKET NO.: 23-38842.001-R-1
PARCEL NO.: 03-32-214-011-0000

The parties of record before the Property Tax Appeal Board are Justin Reed, 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: \$9,336
IMPR.: \$58,187
TOTAL: \$67,523

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 6,224 square foot site improved with a two-story dwelling of frame and masonry exterior construction that contains 3,399 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a slab or crawl space foundation,¹ central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage.² The property is in Arlington Heights, Wheeling Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant described the subject as having a slab foundation while the board of review described the subject as having a crawl space foundation. Neither party provided additional evidence to support their respective descriptions of the subject's foundation.

² The board of review indicated the subject has other improvements but provided no descriptive information about these improvements.

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 consisting of class 2-06 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 3,101 to 3,355 square feet of living area. The homes are 69 to 76 years old. One comparable has a slab foundation and four comparables have full basements, three with finished area. Each property has central air conditioning, one or two fireplaces, and a 1-car, 1.5-car or 2-car garage. The comparables have 2, 2½, 3½ or 4½ bathrooms. These properties have the same neighborhood code as the subject property, but the appellant indicated the proximity of the comparables to the subject was unknown. The comparables have improvement assessments ranging from \$36,350 to \$46,600 or from \$11.11 to \$14.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$47,212.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject's total assessment of \$69,566. The subject property has an improvement assessment of \$60,230 or \$17.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables consisting of class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,554 to 3,202 square feet of living area and are from 71 to 81 years old. Two comparables have full basements with one having finished area. Two comparables have partial basements with formal recreation rooms. Each comparable has central air conditioning, one to three fireplaces, and a 2-car or 3-car garage. The comparables have 2, 2½ or 3½ bathrooms. The properties have the same neighborhood code as the subject property and are in the "subarea." Their improvement assessments range from \$53,276 to \$69,223 or from \$20.86 to \$22.69 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on nine comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The board gives less weight to board of review comparables #2 and #3 as these properties are the least similar to the subject in dwelling size. The remaining comparables range in size from 3,082 to 3,355 square feet of living area and are from 69 to 80 years old. The comparables have varying degrees of similarity to the subject in features with a primary difference being six of the comparables have a full or partial basement while the subject has either a slab or crawl space foundation, indicating these comparables would require downward adjustments to make them more equivalent to the subject property for this difference. These six comparables have

improvement assessments ranging from \$44,200 to \$69,223 or from \$13.45 to \$22.46 per square foot of living area. The subject's improvement assessment of \$60,230 or \$17.72 per square foot of living area is within this range. Only appellant's comparable #1 has a foundation similar to the subject's foundation and has an improvement assessment of \$36,350 or \$11.11 per square foot of living area, significantly below the subject's improvement assessment. Based on this record, after considering the comparables submitted by the parties and giving more emphasis to appellant's comparable #1 owing to its similar foundation, the Board finds the a reduction to the subject's improvement 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

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