



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

APPELLANT: Craig White
DOCKET NO.: 23-39065.001-R-1
PARCEL NO.: 17-07-105-026-0000

The parties of record before the Property Tax Appeal Board are Craig White, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski, 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: \$17,568
IMPR.: \$78,432
TOTAL: \$96,000

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 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 two-story single-family dwelling of masonry, metal, and frame exterior construction with 2,246 square feet of above-grade living area. The dwelling was built in 2017 and is approximately 4 years old. Features of the home include a 90% finished basement containing 900 square feet,¹ 4½ bathrooms,² central air conditioning, a fireplace, and a two-car garage. The property has a 2,928 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ For purposes of "living area," Cole added the above-grade and below grade finished areas for a combined "gross building area" of 3,146 square feet which was used sporadically in the report.

² The parties disagree on the bathroom count. The assessing officials report 3½ bathrooms which the appraiser reports are above-grade bathrooms. The appraiser further reports a full bathroom in the basement. Given the inspection and accompanying photos, the Board finds the appellant provided the best evidence of bathroom count.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Ibi Cole, MAI and a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$960,000 as of January 1, 2021.

The appellant also reports that the subject property is an owner-occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Final Decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$102,496. The subject's assessment reflects a market value of \$1,024,960, 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 described the subject as a property with a different parcel number, a different address and being a two-story multi-family apartment building with class 2-11. Each of the suggest comparable properties are described as three-story multi-family apartment buildings ranging in age from 24 to 142 years old as compared to the subject single-family dwelling of class 2-78.

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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes judicial notice that a decision has issued reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2023 are within the same general assessment period. The record contains no evidence that the decision of the Property Tax Appeal Board has yet been reversed or modified upon review. The record does not disclose that a township

equalization factor was applied in 2023 nor that the subject property was sold establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior 2021 decision.

For these reasons and based upon the provisions of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

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: _____

May 20, 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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