



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

APPELLANT: Jeffrey Michael Josephs  
DOCKET NO.: 23-39143.001-R-1  
PARCEL NO.: 03-29-425-012-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Michael Josephs, 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 **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:** \$9,691  
**IMPR.:** \$50,301  
**TOTAL:** \$59,992

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 9,691 square feet of land area that is improved with a two-story dwelling of frame and masonry exterior construction that contains 2,916 square feet of living area. The dwelling is approximately 57 years old. Features of the property include a basement, central air conditioning, one fireplace, 3½ bathrooms and a 2-car garage.<sup>1</sup> The property is in Arlington Heights, Wheeling Township, Cook County. The subject is a class 2-78 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

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<sup>1</sup> The appellant described the subject as having an unfinished full basement while the board of review described the subject as having a partial basement with a formal recreation room. Neither party provided evidence to support their respective descriptions of the basement.

comparables consisting of class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,679 to 3,056 square feet of living area. The dwellings are 28 to 62 years old. Each property has a full basement with four having finished areas, a 2-car garage, and 2, 2½ or 3½ bathrooms. Three comparables have central air conditioning and four comparables have one fireplace. The comparables have the same neighborhood code as the subject but the appellant indicated “unknown” as to the proximity of the comparables to the subject property. These properties have improvement assessments ranging from \$33,094 to \$44,312 or from \$12.35 to \$14.50 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to \$38,491.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,992. The subject property has an improvement assessment of \$50,301 or \$17.25 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 consisting of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,096 to 2,823 square feet of living area. The homes are 54 or 57 years old. Three comparables have a partial basement with one having finished area and one comparable has a full basement. Each property has central air conditioning, one fireplace, 2½ bathrooms, and a 1.5-car or 2-car garage. The comparables have the same classification code as the subject, are in the same block as the subject property and are along the same street as the subject property. These properties have improvement assessments ranging from \$37,328 to \$50,246 or from \$17.27 to \$17.99 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables is greater than the subject which supports the assessed value as equitable.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables 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 #4 due to differences from the subject in age. The Board gives less weight to board of review comparables #1, #2 and #3 owing to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3 and #5 as well as board of review comparable #4 that range in size from 2,679 to 3,056 square feet of living area, in age from 49 to 62 years old and have similar features as the subject. These five comparables have improvement assessments that range from \$33,094 to \$50,246 or from \$12.35 to \$17.80 per square foot of living area. Board of review comparable #4 is most like the subject in location with an improvement assessment of \$50,246 or \$17.80 per square foot of living area. The subject's improvement assessment of

\$50,301 or \$17.25 per square foot of living area falls above the range of the total improvement assessments but is within the range on a per square foot of living area basis. The comparable most similar to the subject in location has an improvement assessment that is above the subject's improvement assessment on a per square foot of living area basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: 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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