



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

APPELLANT: Timothy McIlrath
DOCKET NO.: 23-39512.001-R-1
PARCEL NO.: 03-29-114-001-0000

The parties of record before the Property Tax Appeal Board are Timothy McIlrath, 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: \$9,750
IMPR.: \$50,250
TOTAL: \$60,000

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 site with 8,125 square feet of land area that is improved with a 1.5-story dwelling of frame exterior construction containing 2,951 square feet of living area. The dwelling is approximately 114 years old. Features of the property include an unfinished basement, central air conditioning, two fireplaces, 1½ bathrooms, and a 2-car garage. The property is located in Arlington Heights, Wheeling Township, Cook County. The subject is a class 2-04 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 comprised of class 2-04 properties improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction that range in size from 2,124 to 2,385 square feet of living area. The homes are from 76 to 108 years old. Four comparables have full basements

with two having finished area and one comparable has a slab foundation. The comparables have 1, 1½ or 2 bathrooms, and a 2-car or 3-car garage. Two comparables have central air conditioning and one or two fireplaces. These properties have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$27,612 to \$36,020 or from \$13.00 to \$15.10 per square foot of living. The appellant requested the subject's improvement assessment be reduced to \$41,638.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,000. The subject property has an improvement assessment of \$50,250 or \$17.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-04 properties improved with 1.5-story dwellings of frame construction that range in size from 2,398 to 2,610 square feet of living area and are 99 to 106 years old. One comparable has a slab foundation, one comparable has a partial basement with a formal recreation room, and one comparable has a full unfinished basement. The comparables have 1, 2 or 3 full bathrooms and two comparables have an additional 1 or 2 half bathrooms. Two comparables have central air conditioning and a 1-car or 2-car garage. One comparables has a fireplace. The comparables have the same neighborhood code as the subject property and are located ¼ of a mile from the subject or in the "subarea." These properties have improvement assessments ranging from \$46,204 to \$47,545 or from \$17.70 to \$19.41 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher 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 eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds none of the comparables are particularly similar to the subject. As an initial matter, the comparables are improved with dwellings from approximately 13% to 28% smaller than the subject home indicating each comparable would require an upward adjustment to make the property more equivalent to the subject in dwelling size. The comparables have varying degrees of similarity to the subject in features and would require adjustments for these differences. Two comparables have slab foundations while the subject has a partial basement, requiring upward adjustments for this difference; four of the comparables have no central air conditioning, unlike the subject, necessitating upward adjustments for this dissimilarity; seven of the comparables have 1 or 2 fewer fireplaces than the subject suggesting upward adjustments for this disparity; one comparable has ½ less bathroom than the subject suggesting an upward adjustment for this difference; and two comparables have less garage area than the subject indicating upward

adjustments for this difference would be appropriate. Conversely, three comparables have more bathrooms than the subject and one comparable has a larger garage than the subject indicating downward adjustments for these differences would be proper. The comparables submitted by the parties have improvement assessments that range from \$27,612 to \$47,545 or from \$13.00 to \$19.41 per square foot of living area. The subject's improvement assessment of \$50,250 or \$17.03 per square foot of living area falls above the range of the total improvement assessments but within the range on a per square foot of living area basis as established by the comparables in this record. The subject's overall higher improvement assessment is appropriate given the subject's larger dwelling size as well as the overall superior features relative to the comparables in this record. 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

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

APPELLANT

Timothy McIlrath, 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