



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

APPELLANT: Patrick Hanretty  
DOCKET NO.: 23-46950.001-R-1  
PARCEL NO.: 03-30-319-004-0000

The parties of record before the Property Tax Appeal Board are Patrick Hanretty, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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:** \$9,366  
**IMPR.:** \$29,634  
**TOTAL:** \$39,000

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 dwelling of frame and masonry construction with 2,133 square feet of living area. The dwelling was 59 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a two-car garage. The property has a 9,366 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$390,000 as of January 1, 2022. The appraisal was prepared by a certified real estate appraiser with an MAI designation who conducted an inspection of the property on March 2, 2023. The appraiser

asserted that the highest and best use of the property as improved was its current use. The appraiser used the sales comparison approach to valuation.

Under the sales comparison approach, the appraiser utilized six comparable sales located within 0.67-mile radius of the subject property. The comparable properties sites ranged in size from 7,500 to 11,440 square feet of land area and from 1,550 to 2,373 square feet of living area. The properties are each improved with a single-family dwelling of frame and masonry construction that were from 45 to 65 years old. The comparable properties sold from January 2020 to December 2021 for prices ranging from \$320,000 to \$430,000 or from \$161.65 to \$232.26 per square foot of living area, land included in the sales prices. The appraiser adjusted for room count, rooms below grade, condition, size/gross living area, garage, basement/finish, functional utility, porch/patio/deck, and other amenities. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$390,000 or \$182.84 per square foot of living area, land included. The appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject's assessment reflects a market value of \$450,000 or \$210.97 per square foot of living area, including land, when applying the level of assessments 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 submitted information on sales of two class 2-78, one class 2-06, and one class 2-04 comparable sales properties which were located within the same neighborhood code as the subject. Two of these properties were in the same subarea as the subject, one was within a ¼-mile of the subject, and one was on the same block as the subject. The sales took place from October 2020 to June 2023 for sales prices from \$425,000 to \$865,000 or from \$212.50 to \$352.06 per square foot of living area, land included in the sales prices. These properties were from 60 to 73 years old and had from 2,000 to 2,457 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal to the board of review's evidence reiterating their assertion that their appraisal is the best evidence of market value for the subject property.

### **Conclusion of Law**

The appellant contends overvaluation in the assessment process, but there is a previous PTAB decision for the subject property.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 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 provides, in relevant 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.

35 ILCS 200/16 -185

Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2022 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2022 and the instant tax year of 2023 are in the same general assessment period for Wheeling Township. The Board further finds that the subject is owner occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner occupied. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's decision for the 2022 tax year, or that the Board's decision for the 2022 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence that the subject's assessment should be carried forward to the 2023 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2022 tax year, plus the application of an equalization factor, if any.

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: \_\_\_\_\_

July 21, 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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