



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

APPELLANT: Edward A. Wendling
DOCKET NO.: 23-47239.001-R-1
PARCEL NO.: 03-29-214-012-0000

The parties of record before the Property Tax Appeal Board are Edward A. Wendling, the appellant, by Brian P. Liston, attorney-at-law of the Law Offices of Liston & Tsantilis, 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 **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: \$15,997
IMPR.: \$38,002
TOTAL: \$53,999

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 10,665 square feet of land area improved with a one-story dwelling of masonry exterior construction containing 2,309 square feet of living area. The dwelling is approximately 38 years old. Features of the property include an unfinished partial basement, central air conditioning, 2½ bathrooms and a 2-car garage. The property is 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 composed of class 2-04 properties improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 2,220 to 2,442 square feet of living area. The homes are 38 to 98 years old. One comparable has a full basement and four comparables

have partial basements. Each property has 2 or 2½ bathrooms and a 2-car garage. Four comparables have central air conditioning and three comparables have one fireplace. The comparables are located from .3 to .5 of a mile from the subject and four comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$34,256 to \$38,612 or from \$15.22 to \$15.85 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$35,928.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,999. The subject property has an improvement assessment of \$38,002 or \$16.46 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 one-story dwellings of masonry exterior construction that have either 2,188 or 2,220 square feet of living area. The homes are 37 to 39 years old. Each property has an unfinished partial basement, central air conditioning, two bathrooms and a 2-car garage. Two comparables have one fireplace. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. The comparables have improvement assessments from \$38,035 to \$40,000 or from \$17.38 to \$18.02 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 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 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 appellant's comparable #5 due to differences from the subject in age, style, the lack of central air conditioning and location. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3 as well as the board of review comparables that are improved with one-story dwellings of masonry exterior construction that range in size from 2,188 to 2,442 square feet of living area and are 37 to 39 years old. The comparables have relatively similar features as the subject with the exception each has ½ less bathroom than the subject, necessitating upward adjustments, and five comparables have a fireplace, unlike the subject, requiring downward adjustments. These six comparables have improvement assessments that range from \$34,256 to \$40,000 or from \$15.22 to \$18.02 per square foot of living area. The subject's improvement assessment of \$38,002 or \$16.46 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex*

Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence 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

Edward A. Wendling, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602