



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

APPELLANT: Andrea Mueller
DOCKET NO.: 24-41410.001-R-1
PARCEL NO.: 03-17-118-008-0000

The parties of record before the Property Tax Appeal Board are Andrea Mueller, the appellant; 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: \$11,473
IMPR.: \$36,759
TOTAL: \$48,232

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 2024 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 2-story dwelling of masonry and frame exterior construction with 2,691 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 10,430 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.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located within the same assessment neighborhood code as the subject and from the same block to one mile from the subject. The parcels range in size from 9,000 to 12,090 square feet of land area and are improved with 2-story homes ranging in size from 2,616 to 2,696 square feet of living area. The dwellings are from 36 to 57 years old.

Each home has a basement, central air conditioning, and a 2-car garage. The comparables have land assessments ranging from \$9,900 to \$13,299 or \$1.10 per square foot of land area and have improvement assessments ranging from \$31,625 to \$35,066 or from \$11.76 to \$13.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,232. The subject property has a land assessment of \$11,473 or \$1.10 per square foot of land area and an improvement assessment of \$36,759 or \$13.66 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 located within the same assessment neighborhood code as the subject and on the same block or 0.25 of a mile from the subject. The comparables have 8,750 or 10,430 square foot sites that are improved with 2-story homes ranging in size from 2,697 to 2,920 square feet of living area. The dwellings are 40 to 54 years old. Each home has basement, central air conditioning, and a 2-car garage. The comparables have land assessments of \$9,625 or \$11,473 or \$1.10 per square foot of land and have improvement assessments ranging from \$41,527 to \$48,527 or from \$14.93 to \$16.62 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayer 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 record contains a total of eleven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #3, #5, and #7 and the board of review's comparables #3 and #4, which are less similar to the subject in site size and/or located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be appellant's comparables #1, #2, #4, and #6 and the board of review's comparables #1 and #2, which are more similar to the subject in site size and location. These comparables have land assessments that range from \$10,549 to \$11,473 or \$1.10 per square foot of land area. The subject's land assessment of \$11,473 or \$1.10 per square foot of land area falls within the range established by the best comparables in terms of total land assessment and is the same as the best comparables on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables #3, #4, and #7 and the board of review's comparable #2, which are less similar to the subject in dwelling size or age and/or are located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1, #2, #5, and #6 and the board of review's comparables #1, #3, and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$31,701 to \$43,375 or from \$11.76 to \$16.08 per square foot of living area. The subject's improvement assessment of \$36,759 or \$13.66 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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

Andrea Mueller
2619 N. Haddow Ave.
Arlington Heights, IL 60004

COUNTY

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