



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

APPELLANT: John & Debra Baruch
DOCKET NO.: 24-42518.001-R-1
PARCEL NO.: 03-30-226-032-0000

The parties of record before the Property Tax Appeal Board are John & Debra Baruch, the appellants; 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: \$13,160
IMPR.: \$51,343
TOTAL: \$64,503

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame exterior construction with 2,597 square feet of living area. The dwelling is approximately 126 years old. Features of the home include a basement, central air conditioning, and a 3-car garage. The property has a 13,160 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables located within the same assessment neighborhood code as the subject and within 5 blocks of the subject. The comparables are improved with 2-story homes ranging in size from 2,487 to 3,151 square feet of living area. The dwellings are from 83 to 164 years old. Each home has a basement and from a 1-car to a 3-car garage. Three homes have central air conditioning.

The comparables have improvement assessments ranging from \$28,800 to \$50,547 or from \$11.58 to \$17.26 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$40,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,503. The subject property has an improvement assessment of \$51,343 or \$19.77 per square foot of living area. The board of review reported the subject home has been renovated. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and on the same block, 0.25 of a mile, or within the same subarea as the subject. The comparables are reported to be improved with 1-story or 2-story homes ranging in size from 1,059 to 3,430 square feet of living area. The dwellings are from 74 to 119 years old. Each home has a basement, two with finished area. Each comparable is reported to have a 1.5-car or a 2-car garage. Two homes are reported to have central air conditioning. The comparables have improvement assessments ranging from \$32,600 to \$80,000 or from \$23.32 to \$30.78 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review's comparable #1 is located more than one mile from the subject; is a 2-story home; has central air conditioning and a 2-car garage; and was renovated in 2018. The appellants submitted a summary of permits, including for a second story addition, together with an assessment data sheet depicting a 2-story home with 2,600 square feet of living area, central air conditioning, and a 2-car garage. With regard to the board of review's comparable #2, the appellants contended this property has two parcels, with the adjacent lot having a basketball court, patio, and landscaping and its home has been renovated. The appellants submitted a summary of permits for this property.¹

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the more accurate description of the board of review's comparables #1 and #2 was submitted by the appellants and was supported by permit summaries and/or assessment data sheets.

¹ The appellants also argued the board of review did not timely file its Notes on Appeal. The Board notes the board of review sought and was granted an extension of time to file its evidence, however, the board of review did not file its Notes on Appeal with its extension request. Nonetheless, the Board finds the board of review's evidence was timely filed.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #3, and #5 through #8, due to substantial differences from the subject in dwelling size and/or central air conditioning amenity. The Board gives less weight to the board of review's comparable #1, which is located more than one mile from the subject, and to the board of review's comparable #2, which is a much larger home than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #9 and the board of review comparable #3, which are more similar to the subject in dwelling size, location, and some features, although these comparables have varying degrees of similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$42,645 to \$66,004 or from \$16.45 to \$24.11 per square foot of living area. The subject's improvement assessment of \$51,343 or \$19.77 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 appellants 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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