



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

APPELLANT: Thomas Schurtz
DOCKET NO.: 05-23131.001-C-2
PARCEL NO.: 03-24-100-024-0000

The parties of record before the Property Tax Appeal Board are Thomas Schurtz, the appellant by attorney Michael Griffin of Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$62,730
IMPR.: \$154,713
TOTAL: \$217,443**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 25,397 square foot parcel improved with a gasoline station. The subject property is improved with a one-story building. The property is located in Prospect Heights, Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on the subject property and four comparables in the form of printouts from the Cook County Assessor's website. The printouts for each property disclosed that the properties were all used as gasoline stations and had parcels ranging in size from 15,660 to 18,750 square feet of land area. The printouts also provided the property index number, address, neighborhood code, classification code and the 2005 and 2006 assessments for the subject and the comparables. The printouts submitted by the appellant did not provide a legible number with respect to the building sizes for the subject and the comparables. On the appeal petition the appellant did not provide any information with respect to the building square footage, building age, number of buildings and type of construction of the building improvements. On a separate grid

analysis the appellant provided an analysis comparing the subject and the comparables using "LSF" as the unit of comparison. There was no explanation as to what LSF meant and these numbers were not corroborated by anything on the assessor's printouts. Using the assessor's printouts, the comparables had total assessments ranging from \$124,160 to \$183,884 or from \$7.53 to \$9.88 per square foot of land area, including improvements. The subject has a total assessment of \$217,443 or \$8.56 per square foot of land area, including improvements. Based on this evidence the appellant requested the subject's total assessment be reduced to \$81,695.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. 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)). The appellant's evidence did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed. With respect to comparing the improvements the board finds the appellant's evidence lacked important information with respect to the subject and the comparables such as building square footage, building age, number of buildings and type of construction of the building improvements. Without this information the Board is not able perform any meaningful analysis of the comparability of the properties and to determine whether an inequity exists in the assessment of the improvements. The record does have information with respect to land size and total assessments. Using the assessor's printouts, the comparables had total assessments ranging from \$124,160 to \$183,884 or from \$7.53 to \$9.88 per square foot of land area, including improvements. The subject has a total assessment of \$217,443 or \$8.56 per square foot of land area, including improvements, which is within the range on a per square foot basis. The Board finds the limited evidence submitted by the appellant demonstrates the subject is being equitably assessed. In conclusion, the Board has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

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: April 23, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.