



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

APPELLANT: R. Shinneman  
DOCKET NO.: 12-20733.001-R-1  
PARCEL NO.: 16-19-214-010-0000

The parties of record before the Property Tax Appeal Board are R. Shinneman, the appellant, by attorney Julie Realmuto in 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:** \$2,740  
**IMPR.:** \$17,731  
**TOTAL:** \$20,471

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 2012 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 is improved with a two-story multi-family building of masonry construction with 3,175 square feet of living area. The building is approximately 96 years old. Features of the property include a full basement finished with an apartment and a two-car garage. The property has a 3,780 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 apartment

building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables described as being improved with two 2-story buildings and a 1-story building that range in size from 2,392 to 3,250 square feet of living area.<sup>1</sup> Each of the buildings had a basement with two being finished, two comparables had central air conditioning and one comparable had a fireplace. The comparables had improvement assessments ranging from \$1,510 to \$6,069 or from \$.63 to \$1.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$3,874.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,471. The subject property has an improvement assessment of \$17,731 or \$5.58 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 improved with a 1-story building, two 1.5-story buildings and one 2-story building of frame or masonry construction that ranged in size from 2,353 to 3,594 square feet of living area. The buildings ranged in age from 82 to 108 years old. Each comparable had a full basement with three being finished with apartments, two comparables had central air conditioning and each comparable had a 1-car, 2-car or 3-car garage. Their improvement assessment ranged from \$13,987 to \$21,221 or from \$5.74 to \$5.90 per square foot of living area.

### **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

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<sup>1</sup> Although comparable #2 is described as a single-story building the photograph of the comparable submitted by the appellant depicts a two-story building.

burden of proof and a reduction in the subject's assessment is not warranted.

Of the seven comparables submitted by the parties, only board of review comparable #4 was similar to the subject in style, size and age. This comparable had an improvement assessment \$5.90 per square foot of living area. The subject's improvement assessment of \$5.58 per square foot of living area falls below the best comparable 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

\_\_\_\_\_  
Acting 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: February 19, 2016

*A. Proctor*

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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.