



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

APPELLANT: Jim & Pam Stegner
DOCKET NO.: 13-32656.001-R-1
PARCEL NO.: 07-32-109-087-0000

The parties of record before the Property Tax Appeal Board are Jim & Pam Stegner, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$1,056
IMPR.: \$33,385
TOTAL: \$34,441

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 2013 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 a nine year-old, two-story dwelling of frame construction located at 1414 Brownstone Place, Schaumburg, Illinois. The parties differed as to the square foot size of the living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,251 square foot site and is located in Schaumburg Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested equity comparables. The appellants requested a total assessment reduction to \$28,907. The appellants asserted the dwelling contained 2,263 square feet of living area and supported this assertion with an affidavit attested by one of the appellants. The appellants submitted a print-out of the marketing pamphlet

prepared by American Colony Homes, Incorporated disclosing the subject contained the "Dartmouth Plan" of 2,263 square feet. The print-out included five sketches of a dwelling floor plan, three of which were illegible. None of the sketches disclosed an address. The appellants also provided a three-page Plat of Survey, dated June 29, 2006, of "another Dartmouth model" located between Georgetown Avenue and Brownstone Drive. The appellants also submitted a two-page Property Record Card dated August 2, 2013 disclosing the subject's dwelling contained 2,712 square feet of living area with the notation "Dartmouth" and the subject's common address of 1414 Brownstone Place, Schaumburg. The appellants also submitted a black-and-white photograph of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,441. The board of review submitted alternative Grid Analyses, one disclosing the subject contained 2,712 square feet of living area and the other disclosing the subject contained 2,263 square feet of living area. For each grid, the board of review submitted four suggested equity comparables. The subject property has an improvement assessment of \$33,385, or \$12.31 per square foot of living area based on 2,712 square feet and \$14.75 per square foot of living area based on 2,263 square feet.

In rebuttal, the appellants argued that the comparables submitted by the board of review should be given diminished weight because it did not refute the appellants' argument that the subject contained 2,263 square feet. The appellants also argued that the board of review's comparables were dissimilar to the subject in various key property characteristics. The appellants reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellants 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.

The Board finds the appellants' argument that the board of review did not refute the assertion that the subject contained 2,263 is without merit. The appellants, through their attorney, submitted the Property Record Card that disclosed the subject identified as "Dartmouth" contained 2,712 square feet of living area. The Card was dated August 2, 2013, the same year as the tax lien year of the instant appeal. Although one of the appellants attested to an affidavit that the subject contains 2,263 square feet, this evidence is not persuasive of the material issue of size when weighed against the evidence of the current Property Record Card. The marketing pamphlet is not dated, contains three illegible sketches, and two sketches with the notation of 2,263 square feet but without an address. The appellants' evidence does not disclose if there were any square footage variations for Dartmouth models anywhere and for the subject in particular. The Plat of Survey from 2006 is, as the appellants admit, of "another Dartmouth model." Although the subject is located on one of the streets depicted on the Plat of Survey, it

does not disclose the specific location of the subject with any identifying notation. Consequently, the Board finds the subject's dwelling contained 2,712 square feet of living area, as disclosed on the Property Record Card.

The Board finds the best evidence of assessment equity to be all of the board of review's comparables for the Grid Analysis for a 2,712 square foot dwelling. Each of these comparables contained 2,712 square feet of living area and other key property characteristics virtually the same as the subject, and had improvement assessments of \$13.38 per square foot of living area. The subject's improvement assessment of \$13.38 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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.



Chairman



Member



Member



Member



Acting 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: _____

February 24, 2017



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.