



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

APPELLANT: Kevin Schroeder  
DOCKET NO.: 14-33695.001-R-1  
PARCEL NO.: 20-08-110-016-0000

The parties of record before the Property Tax Appeal Board are Kevin Schroeder, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$ 2,500  
**IMPR.:** \$ 1,700  
**TOTAL:** \$ 4,200

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 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame construction with 3,290 square feet of living area. The dwelling is 124 years old. Features of the home include a full unfinished basement. The property has a 3,125 square foot site, and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$42,000 as of January 1, 2013. The appraisal states that the subject is occupied by a tenant, and, therefore, it is not owner occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the appraisal's estimate of market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,979. The subject's assessment reflects a market value of \$149,790, or \$45.53 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables.

In written rebuttal, the appellant submitted three equity/sale comparables that were not previously submitted, and resubmitted the appraisal that was previously submitted.

At hearing, the appellant's appraiser testified regarding the appraisal report. Upon questioning from the board of review, the appraiser testified that all of the sale comparables in the appraisal were conventional sales. The board of review reaffirmed the evidence previously submitted, and argued that all of the sale comparables in the appellant's appraisal were "more than likely" compulsory sales. In oral rebuttal, the appellant argued that the board of review's sale comparables were not similar to the subject for various reasons. Additionally, for the first time in this appeal, the appellant raised a uniformity argument, and referenced the equity/sale comparables submitted in written rebuttal in support of this argument. Furthermore, the appellant argued that Section 16-183 of the Property Tax Code requires the Board to consider compulsory sales of comparable properties submitted by the appellant.

### **Conclusion of Law**

Initially, the Board finds that the three equity/sale comparables submitted by the appellant in written rebuttal cannot be considered. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). These three equity/sale comparables were new evidence which was not previously submitted, and, therefore, cannot be considered by the Board. Moreover, the appellant's uniformity argument is dismissed as untimely as it was not raised until hearing. Thus, the Board will only analyze the appellant's market value argument.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted. 86 Ill.Admin.Code §1910.63(e).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$42,000 as of the assessment date at issue. Since market value has been established the 2014 statutory level of assessment for

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class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. 86 Ill.Admin.Code §1910.50(c)(2).

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



Acting 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: \_\_\_\_\_

August 18, 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.