



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

APPELLANT: Gary Schumacher
DOCKET NO.: 15-22143.001-R-1
PARCEL NO.: 08-14-210-035-0000

The parties of record before the Property Tax Appeal Board are Gary Schumacher, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$4,218
IMPR.: \$24,702
TOTAL: \$28,920

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 2015 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 one-story dwelling of frame and masonry construction. The dwelling is approximately 55 years old and has 1,348 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 9,375 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-03 property 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 four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables were described as being located from two to seven blocks from the subject property. The comparables are improved with one-story dwellings of masonry or frame and masonry construction. The

dwellings are from 48 to 62 years old. Three comparables have unfinished basements, either full or partial, and one comparable has a full basement with finished area. Three comparables have a fireplace, and one has central air conditioning. Each comparable has a garage, either one-car or two-car. The appellant's grid analysis indicates the dwellings range in size from 1,381 to 1,592 square feet of living area, and their improvement assessments range from \$11,567 to \$18,994 or from \$8.32 to \$11.94 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,396 or \$10.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,920 was disclosed. The subject property has an improvement assessment of \$24,702 or \$18.32 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Although the board of review did not provide specific information regarding the comparables' proximity to the subject, the comparables have parcel index numbers that are similar to two of the appellant's comparables. The comparables are improved with one-story dwellings of masonry construction that are 53 years old. The comparables have full basements, two of which have finished area; three comparables have central air conditioning; one comparable has a fireplace; and each comparable has garage, ranging from two-car to three-car. The board of review's grid analysis indicates the dwellings range in size from 1,042 to 1,134 square feet of living area and their improvement assessments range from \$18,892 to \$23,743 or from \$18.13 to \$20.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief.

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

The parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant's comparable #1 to be an outlier, because it had an improvement assessment that was substantially lower than any other comparable submitted for this appeal. The Board also finds the appellant's comparable #4 and board of review comparables #1 and #2 had basements with finished area that were dissimilar from the subject's full unfinished basement. As a result, the appellant's comparables #1 and #4 and board of review comparables #1 and #2 received reduced weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and board of review #3 and #4. The Board finds these four comparables, despite differences in living area, were very similar to the subject in location, design, age and features such as full unfinished basements. These comparables had improvement assessments that ranged from \$14,714 to \$23,743 or from \$10.54 to \$20.94 per square foot of living area. The subject's improvement assessment of \$24,702 or \$18.32 per square foot of living area falls within the range on a square foot basis established by the best comparables in the record. Based on this record, the Board finds the appellant was not able to 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: _____

May 15, 2018



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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