



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

APPELLANT: John Scheer
DOCKET NO.: 15-33115.001-R-1
PARCEL NO.: 17-06-400-044-0000

The parties of record before the Property Tax Appeal Board are John Scheer, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$9,300
IMPR.: \$75,796
TOTAL: \$85,096

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 two improvements situated on one parcel. Dwelling #1 is a 3-story, multi-family dwelling of masonry construction containing 3,460 square feet of living area. The dwelling is 109 years old and features central air conditioning and a full unfinished basement. Dwelling #2 is a two-story multi-family dwelling of masonry construction with 1,122 square feet of living area. The dwelling is also 109 years old on a slab foundation. The subject is located in Chicago, West Chicago Township, Cook County. Both dwellings are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the appeal, the appellant submitted two grid analyses, one for each improvement. The grid analysis for dwelling #1 describes the subject as a 3-story class 2-11 dwelling containing 3,460 square feet of

living area. In this grid analysis the appellant submitted information on five equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,348 to 3,462 square feet of living area and have improvement assessments ranging from \$31,860 to \$48,797 or from \$9.32 to \$14.39 per square foot of living area. The grid analysis for dwelling #2 also describes the subject as a 3-story class 2-11 dwelling containing 3,460 square feet of living area. In this grid analysis the appellant submitted information on five equity comparables. The dwellings range in size from 838 to 1,134 square feet of living area and have improvement assessments ranging from \$10,502 to \$15,023 or from \$12.04 to \$14.90 per square foot of living area. In both grid analyses the appellant used the combined improvement assessment for both dwellings of \$75,796 as the subject's improvement assessment for each dwelling.

The appellant also submitted a Uniformity of Assessment table in which the appellant disclosed dwelling #1 contained 3,460 square feet of living area, was a class 2-11 dwelling and had an improvement assessment of \$54,370 or \$15.71 per square foot of living area. The appellant also disclosed dwelling #2 contained 1,122 square feet of living area, was a class 2-11 dwelling and had an improvement assessment of \$21,426 or \$19.10 per square foot of living area.¹ The appellant provided no evidence to support these individual assessments nor did the appellant disclose the source of the information.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject parcel, including land and both dwellings, of \$85,096. The combined improvement assessment for both dwellings was \$75,796. The board of review did not provide individual improvement assessments for each dwelling. The board of review also submitted two grid analyses. The grid analysis for dwelling #1 describes the subject as a 3-story dwelling containing 3,460 square feet of living area. In this grid analysis the board of review submitted information on three equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,156 to 3,690 square feet of living area and have improvement assessments ranging from \$52,773 to \$65,539 or from \$16.25 to \$17.76 per square foot of living area. The grid analysis for dwelling #2 describes the subject as a 2-story dwelling containing 1,122 square feet of living area. In this grid analysis the board of review submitted information on three equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings are described as two or three-story masonry dwellings. They range in size from 1,557 to 3,726 square feet of living area and have improvement assessments ranging from \$41,914 to \$60,692 or from \$16.29 to \$26.92 per square foot of living area.² In the two grid analyses, the board of review claims each dwelling has an improvement assessment of \$75,796 or \$21.90 and \$67.55 per square foot of living area for dwelling #1 and #2, respectively. However, both improvement assessments reported by the board of review are the combined improvement assessment for both dwellings on the subject parcel, not individual improvement assessments. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellant did not accurately report the improvement assessments per square foot. The correct improvement assessment for dwelling #1 is \$15.71 per square foot of living area and for dwelling #2 the correct improvement assessment is \$19.10 per square foot of living area.

² In the grid analysis for dwelling #2, the board of review did not accurately report the comparables' improvement assessments per square foot. The correct improvement assessments for the three comparables are \$19.15, \$26.92 and \$16.29 per square foot of living area, respectively.

Conclusion of Law

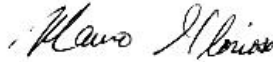
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

Initially, the Board accepts the appellant's individual improvement assessments for dwellings #1 and #2 of \$54,370 and \$21,426 or \$15.71 and \$19.10 per square feet of living area, respectively. The Board gave no weight to the board of review's improvement assessments for the subject's individual dwellings as reported in the grid analyses.

The Board finds both parties submitted eight equity comparables for each dwelling. Regarding subject dwelling #1, the Board gave less weight to appellant's comparables #3 and #4 based on their two-story style as compared to the subject's three-story style. The Board also gave less weight to board of review comparables #2 and #3 based on the comparables' two-story style and/or finished basement apartment as compared to the subject's three-story style and unfinished basement. The Board finds the best evidence of assessment equity in the record for subject dwelling #1 is appellant's comparables #1, #2 and #5 and board of review comparable #1. These comparables were similar to the subject in location, age, style, exterior construction and dwelling size. They had improvement assessments ranging from \$9.32 to \$17.76 per square foot of living area. The subject's improvement assessment for dwelling #1 of \$15.71 per square foot of living area falls within the range established by the best comparables in this record.

Regarding subject dwelling #2, the Board gave less weight to appellant's comparables #2, #3, #4 and #5 based on their one-story style and/or finished basement apartments as compared to the subject's two-story style and slab foundation. The Board also gave less weight to board of review comparables #1 and #3 based on a finished basement apartment, larger dwelling sizes and/or three-story style as compared to the subject's two-story style and slab foundation. Despite differences in foundations, the Board finds the best evidence of assessment equity in the record for subject dwelling #2 is appellant's comparable #1 and board of review comparable #2. These comparables were similar to the subject in location, age, style, exterior construction and dwelling size. They had improvement assessments of \$12.04 and \$26.92 per square foot of living area, respectively. The subject's improvement assessment for dwelling #2 of \$19.10 per square foot of living area is supported by the best comparables 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. 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

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