



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

APPELLANT: Tara Schleser  
DOCKET NO.: 15-39865.001-R-1  
PARCEL NO.: 07-08-106-118-0000

The parties of record before the Property Tax Appeal Board are Tara Schleser, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith 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:** \$2,102  
**IMPR.:** \$10,614  
**TOTAL:** \$12,716

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 is improved with a two-story frame townhouse approximately 40 years old. The dwelling contains 1,458 square feet of living area. Features include a full basement with finished area, central air conditioning and an attached garage.<sup>1</sup> The site is approximately 1,752 square feet in size and is located in Hoffman Estates, Schaumburg Township, Cook County. The subject parcel is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an Appraisal Report in which the appraiser utilized the sales comparison approach to estimate the

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<sup>1</sup> The appellant, appraiser, and board of review disagree on some of the features of the dwelling.

subject's market value at \$83,000 or \$56.93 per square foot of living area, including land, as of May 5, 2013. The appraiser disclosed the subject property was not owner-occupied.

The appellant also submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-34329.001-R-1) in which the Property Tax Appeal Board reduced the assessment of the subject property to \$8,300 which reflects a market value of \$83,000 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. In that appeal, the appellant submitted an appraisal which valued the subject property at \$83,000 as of May 5, 2013. Based on this evidence, the appellant requested the subject's 2015 total assessment be reduced to \$8,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,716. The subject's assessment reflects a market value of \$127,160 or \$87.22 per square foot of living area including land. In support of its contention of the correct assessment the board of review submitted information on four comparable sales having the same neighborhood code as the subject. They are described as 2-story frame or frame and masonry townhomes containing either 1,479 or 1,490 square feet of living area. The comparables are either 36 or 41 years old and have varying degrees of similarity to the subject. The comparables sold from May 2014 through November 2015 for prices ranging from \$150,000 to \$164,000 or from \$101.42 to \$110.68 per square foot of living area including land. Based on this market value evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The Board gave less weight to the appraisal submitted by the appellant as it was somewhat dated having an effective date approximately 20 months prior to the subject's assessment date. The appraisal used dated sales from 2012 as comparables. The comparables submitted by the board of review were similar to the subject in location, style, dwelling size, exterior construction and age. They sold proximate in time to the subject's assessment date for prices ranging from \$150,000 to \$164,000 or from \$101.42 to \$110.68 per square foot of living area including land. The subject's assessment reflects a market value of \$127,160 or \$87.22 per square foot of living area including land which is below the range established by the most similar comparables. Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted.

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: March 19, 2019



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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