



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

APPELLANT: Paul Neuhauser
DOCKET NO.: 16-20749.001-R-1
PARCEL NO.: 01-34-304-003-0000

The parties of record before the Property Tax Appeal Board are Paul Neuhauser, the appellant, by attorney Noah J. Schmidt, 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 **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: \$14,937
IMPR.: \$64,082
TOTAL: \$79,019

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 2016 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 two-story dwelling of frame and masonry construction. The dwelling is approximately 28 years old and has 3,590 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 3½-car garage. The property has a 54,319 square-foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-78 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 five equity comparables with the same classification code as the subject. Three of the comparables have the same assigned neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 28 to 32 years old

and contain from 3,140 to 3,799 square feet of living area. Four comparables have full or partial unfinished basements, and another has a partial finished basement. The comparables have central air conditioning, one or two fireplaces, and a 3-car garage. The comparables have improvement assessments that range from \$55,639 to \$62,474 or from \$16.43 to \$17.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,383 or \$16.82 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 \$81,208 was disclosed. The subject property has an improvement assessment of \$66,271 or \$18.46 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties that have the same neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same block as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are 28 years old and contain from 3,021 to 3,234 square feet of living area. Two comparables have full or partial unfinished basements, and another has a partial finished basement. The comparables have central air conditioning, a fireplace, and garages that range from 3-car to 4-car. The comparable properties have improvement assessments that range from \$41,618 to \$55,357 or from \$13.78 to \$18.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board finds that all of the comparables submitted for this appeal have lower improvement assessments than the subject property. Although the board of review comparables are the same age as the subject property, the Board gave these comparables less weight because they have significantly less living area than the subject, and comparable #2 has a finished basement that is dissimilar from the subject's unfinished basement. The appellant's comparables #1, #3 and #4 also received reduced weight in the Board's analysis. Although the appellant's comparables #1 and #3 are most similar to the subject in living area, these two comparables are located in a different neighborhood and their parcel index numbers indicate they are not located anywhere near the subject. The appellant's comparable #4 has significantly less living area than the subject and its partial finished basement is superior to the subject's partial unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5. These comparables are located in the same neighborhood as the subject and are also similar in age, living area and features like an unfinished basement, central air conditioning, and a

garage. The appellant's comparables #2 and #5 have improvement assessments of \$62,474 and \$60,237 or \$16.44 and \$17.76 per square foot of living area, respectively. The subject's improvement assessment of \$66,271 or \$18.46 per square foot of living area falls above the improvement assessments of the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant was 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 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: August 20, 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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