



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

APPELLANT: John Schelthoff
DOCKET NO.: 16-23323.001-R-1
PARCEL NO.: 05-06-300-046-0000

The parties of record before the Property Tax Appeal Board are John Schelthoff, the appellant, by Christopher G. Walsh, Jr., Attorney at Law 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** 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: \$11,893
IMPR.: \$45,948
TOTAL: \$57,841

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 multi-level dwelling of frame and masonry construction. The dwelling is 64 years old and has 1,757 square feet of living area. Features of the home include five bedrooms, three full bathrooms, a partial finished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,495 square-foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 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 neighborhood and classification codes as the subject. The comparables are located on the same block as the subject. The comparables are improved with multi-level dwellings of frame and masonry construction. The dwellings are 63 or 67 years old and contain from 1,557 to 1,948

square feet of living area. Two comparables have two full and one half bathrooms; one comparable has three bathrooms; and another comparable has two full and two half bathrooms. The number of bedrooms was not provided. The comparables have finished basements, either full or partial; central air conditioning; one or two fireplaces; and a garage, either one and one-half car or two-car. The comparables have improvement assessments that range from \$36,366 to \$41,327 or from \$21.17 to \$23.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,480 or \$22.47 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 \$57,841 was disclosed. The subject property has an improvement assessment of \$45,948 or \$26.15 per square foot of living area. The board of review presented descriptions and assessment information on two comparable properties. Comparable #1 is a multi-level dwelling of frame and masonry construction that has a different assigned neighborhood code than the subject. The dwelling is 51 years old and has 1,749 square feet of living area. Features of the home include four bedrooms, two and a half bathrooms, a partial finished basement, central air conditioning, a fireplace and a one and one-half car garage. Comparable #2 is a multi-level dwelling of masonry construction that is located on the same block as the subject property. The dwelling is 63 years old and has 1,851 square feet of living area. Features include four bedrooms, two and a half bathrooms, a full finished basement, central air conditioning, two fireplaces and a two-car garage. The board of review reported that this comparable has other improvements not listed on the grid analysis. Comparable #1 has an improvement assessment of \$68,377 or \$39.09 per square foot of living area. Comparable #2 has an improvement assessment of \$51,085 or \$27.60 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 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 six suggested comparables. The Board finds board of review comparable #1 is newer than the subject property and has a different assigned neighborhood code. As a result, this comparable received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant and board of review comparable #2. The Board finds these comparables are located on the same block as the subject property and are very similar to the subject in multi-level design, age, living area and most features. These comparables have improvement assessments that range from \$36,366 to \$51,085 or from \$21.17 to \$27.60 per square foot of living area. The subject's improvement assessment of \$45,948 or \$26.15 per square foot of living area falls within the range established by the best comparables in this

record. The Board considered adjustments and differences in the comparables when compared to the subject. The Board finds the subject's assessment seems justified due to its extra amenities of five bedrooms and three full bathrooms. 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: July 16, 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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