



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

APPELLANT: Edward J. Schmit  
DOCKET NO.: 18-22847.001-R-1  
PARCEL NO.: 23-29-406-005-0000

The parties of record before the Property Tax Appeal Board are Edward J. Schmit, the appellant, by attorney Christopher M. Caira, of KBC Law Group 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:** \$7,381  
**IMPR.:** \$30,155  
**TOTAL:** \$37,536

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 2018 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 exterior construction with 2,534 square feet of living area. The dwelling is 20 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The property has a 10,181 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's evidence contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.<sup>1</sup> In support of these arguments, the appellant submitted a grid analysis with four comparables that are located within Palos Township, but their

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<sup>1</sup> The appellant only marked comparable sales as the basis of the appeal on their Residential Appeal petition; however, the appellant's evidence presents both overvaluation and assessment inequity as the bases of the appeal.

proximity in relation to the subject was not disclosed. The comparables are improved with class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,324 to 2,709 square feet of living area. The dwellings range in age from 19 to 32 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, and a 2-car garage. Three comparables have a fireplace. The comparables have sites ranging from 10,200 to 12,075 square foot of land area. Two comparables sold in April 2002 and May 2000 for prices of \$295,000 and \$300,000 or \$126.94 and \$111.03 per square foot of living area, including land, respectively. The comparables have improvement assessments ranging from \$22,482 to \$27,768 or from \$9.37 to \$10.25 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$23,744 or \$9.37 per square foot of living area with a total reduced assessment of \$31,125. The requested assessment would reflect a total market value of \$311,250 or \$122.83 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,536. The subject's assessment reflects a market value of \$375,360 or \$148.13 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$30,155 or \$11.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparables that are located within Palos Township and within the same neighborhood code as the subject. The comparables are improved with class 2-78, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,708 to 2,829 square feet of living area. The dwellings range in age from 21 to 32 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, one or two fireplaces, and either a 2-car, a 2.5-car, or a 3-car garage. The comparables have sites ranging from 9,289 to 15,438 square feet of land area. The comparables sold from March 2015 to September 2017 for prices ranging from \$402,000 to \$440,000 or from \$142.45 to \$160.55 per square foot of living area, including land. The comparables also have improvement assessments ranging from \$26,538 to \$31,999 or from \$9.69 to \$11.31 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, that 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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's two comparables sales along with the board of review comparable sale #1 due to their sale dates occurring greater than 33 months prior to the January 1, 2018 assessment date at issue.

The Board finds the best evidence of market value to the board of review comparables sales #2 through #4. These comparable sales are similar to the subject in location, age, dwelling size, and other features. In addition, these comparables sold more proximate in time to the to January 1, 2018 assessment date at issue. The comparables sold from December 2016 to September 2017 for prices ranging from \$403,000 to \$440,000 or from \$142.45 to \$160.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,360 or \$148.13 per square foot of living area, including land, which falls below the sales price range of the three best comparables sales in this record basis and within the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 submitted eight equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 along with the board of review comparable #1 due to the dwellings' older age when compared to the subject dwelling. The Board finds the parties' remaining comparables are more similar to the subject in age, dwelling size, foundation, and other features. These four comparables have improvement assessments ranging from \$22,482 to \$31,999 or from \$9.67 to \$11.31 per square foot of living area. The subject's improvement assessment of \$30,155 or \$11.90 per square foot of living area falls within the range established by the best equity comparables in this record on an overall basis and above the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, including the subject's smaller dwelling size to three of the four comparables, the Board finds the subject's improvement assessment is supported.

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 based on assessment uniformity 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: February 15, 2022



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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