



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

APPELLANT: Camilo Castano  
DOCKET NO.: 19-39030.001-R-1  
PARCEL NO.: 07-22-113-042-0000

The parties of record before the Property Tax Appeal Board are Camilo Castano, the appellant, 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:** \$ 627  
**IMPR.:** \$33,790  
**TOTAL:** \$34,417

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 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

As an initial matter, the appellant raised a dispute with regard to the subject's recorded dwelling size of 2,016 square feet as set forth by the assessing officials. The appellant has relied upon "records provided by my home builder" which depicts 1,988 square feet of living area for the subject. A copy of the "home builder's appraisal page" was submitted with the appeal.

As a general rule, the Property Tax Appeal Board finds that assessing officials determine dwelling sizes from exterior measurements. As such, features like cathedral ceilings and other such interior open spaces may not be depicted when utilizing interior measurements to determine dwelling size. Furthermore, the Board finds that given the entire record of comparable properties presented by both parties in this appeal, the slight dwelling size discrepancy between the parties of 28 square feet does not prevent a determination of the correct assessment.

### **Findings of Fact**

The subject property consists of a three-story townhouse of masonry exterior construction containing approximately 2,016 square feet of living area. The townhome is approximately four years old. Features include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 1,477 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of this argument, the appellant submitted a multi-page brief along with information on four equity comparables set forth in detail as required within Section V of the Residential Appeal petition. As part of the brief, besides the dwelling size discrepancy discussed above, the appellant contends that larger dwellings have lower values than the subject. The appellant in the brief also questioned changes in assessed valuations between tax years 2018 and 2019 that still left the subject property assessed at a higher value than larger comparables.

In the Section V grid analysis, the appellant provided detailed data on four comparable properties located in the same neighborhood code as the subject and within close proximity to the subject. The parcels range in size from 1,249 to 1,321 square feet of land area. The parcels have land assessments ranging from \$530 to \$561 or \$0.42 per square foot of land area. The four comparables are each improved with a three-story dwelling of masonry exterior construction. The dwellings were each four years old and contain either 2,016 or 2,148 square feet of living area. Each dwelling has central air conditioning. None of the comparables were reported to have a garage like the subject. The comparables have improvement assessments ranging from \$31,686 to \$31,973 or from \$14.75 to \$15.86 per square foot of living area.

Based on the foregoing evidence and argument, the appellant requested a reduced land assessment of \$553 or \$0.37 per square foot of land area and a reduced improvement assessment of \$31,447 or \$15.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,417. The subject property has a land assessment of \$627 or \$0.42 per square foot of land area and an improvement assessment of \$33,790 or \$16.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted detailed data on three comparable properties located in the same neighborhood code as the subject and within the same block as the subject.<sup>1</sup> The parcels range in size from 1,392 to 1,405 square feet of land area. The parcels have land assessments ranging from \$591 to \$597 or \$0.42 per square foot of land area. The four comparables are each improved with a three-story dwelling of masonry exterior construction. The dwellings were either four or seven years old and each dwelling contains 2,016 square feet of living area. Each dwelling has a concrete slab foundation, central air conditioning and a two-car garage. The comparables have improvement assessments ranging

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<sup>1</sup> Board of review comparables #2 and #3 are the same property.

from \$33,820 to \$33,826 or \$16.78 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 concerning both the subject's land and improvement assessments. 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 reductions in the subject's land and/or improvement assessments is not warranted on this record.

As to the appellant's contention that larger properties near the subject have been underassessed based upon the subject's assessment, the Board finds the principle of the economies of scale supports the difference in assessments between larger and smaller dwellings. Namely, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, applying this principle of valuation, the subject dwelling would be expected to have a higher value on a per-square-foot basis than otherwise highly similar larger dwellings.

As set forth in the "Board of Review – Notes on Appeal," tax year 2019 was the beginning of the triennial reassessment cycle in Schaumburg Township. The Property Tax Appeal Board finds on this record, therefore, that 2018 and 2019 are not within the same general assessment period. (35 ILCS 200/9-220). Although the appellant argued in part that the subject's assessment was inequitable because of the changes and/or lack of changes in assessments of the comparable properties from 2018 to 2019, the Board finds this type of analysis alone is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Moreover, the Board finds rising or falling assessments from year to year do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. Furthermore, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

For purposes of this appeal, the parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. For the appellant's land inequity argument, the evidence reveals that each of the eight comparable parcels have land assessments of \$0.42 per square foot of land area which is identical to the land assessment of the subject property of \$0.42 per square foot of land area.

For purposes of the improvement inequity analysis, the Board has given reduced weight to appellant's comparables #1 and #2 which are each slightly larger than the subject dwelling as noted in the appellant's evidentiary submission. On this record, the Board finds the best evidence of assessment equity to be the most similar comparables consisting of appellant's comparables #3 and #4 along with the board of review comparables. Each of these comparables are each similar in location, design, exterior construction, age, size and most features to the subject property. These six comparables have improvement assessments ranging from \$15.76 to \$16.78 per square foot of living area. The subject's improvement assessment of \$16.76 per square foot of living area falls within the range established by the best comparables in this record.

In conclusion and based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and/or improvement were inequitably assessed and no reduction in the subject's assessment is 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: July 20, 2021



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Camilo Castano  
11 Margaret Drive  
Schaumburg, IL 60194

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602