



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

APPELLANT: Daniel Schumacher
DOCKET NO.: 19-39839.001-R-1
PARCEL NO.: 02-09-405-002-0000

The parties of record before the Property Tax Appeal Board are Daniel Schumacher, 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 **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: \$ 6,650
IMPR.: \$22,184
TOTAL: \$28,834

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.

Findings of Fact

The subject property consists of a 55-year-old, multi-family dwelling with 1,897 square feet of living area of frame and masonry construction. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 19,000 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Those properties can be described as two-story, single-family dwellings of frame and masonry construction ranging: in age from 39 to 60 years old; in living area from 1,893 to 1,978 square feet of living area; in improvement assessment from \$12.70 to \$15.44 per square foot of living area; in sale date from February to March, 2019; and in sale price from \$143.63 to \$153.44 per square foot of living area. The appellant also submitted a Comparative Market Analysis (CMA), prepared by Matthew Mika,

which found the average market value per square foot based on five suggested comparables sales. Finally, the appellant submitted printouts from the Cook County Assessor's office for eight suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,642. The subject has an improvement assessment of \$23,992 or \$12.65 per square foot of living area. The subject's assessment reflects a market value of \$306,420 or \$161.53 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on each of those properties. Those properties can all be described as multi-level, single-family dwellings ranging: in age from 43 to 61 years old; in size from 1,128 to 1,558 square feet; in assessment from \$15.06 to \$19.59 per square foot of living area; in sale date from September, 2018 to November, 2019; and in sale price from \$202.18 to \$284.47 per square foot of living area.

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

The Board gave no weight to the conclusions of value in the CMA because it is not an appraisal or prepared by a licensed appraiser. However, the Board will consider the raw sales data submitted by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #3. These comparables sold for prices ranging from \$142.63 to \$153.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$161.53 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified. After a reduction in the assessment, the Board finds the subject property to be equitably assessed.

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:

May 18, 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

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