



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

APPELLANT: K. Dale Shoemaker
DOCKET NO.: 20-20166.001-R-1
PARCEL NO.: 23-32-101-018-0000

The parties of record before the Property Tax Appeal Board are K. Dale Shoemaker, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$9,894
IMPR.: \$36,487
TOTAL: \$46,381

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a tax year 2019 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2020 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 masonry exterior construction with 3,764 square feet of living area. The dwelling was built in 1989 and is approximately 31 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 1.5-car garage. The property has a 35,980 square foot site and is located in Orland 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 contends assessment inequity as to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-78 dwellings of frame and masonry exterior construction ranging in age from 37 to 53 years old. The homes range in size from 2,815 to 3,345 square feet of living area. Each

dwelling has a partial basement, one of which has a formal recreation room. Features include central air conditioning, one or two fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$25,816 to \$29,049 or from \$8.28 to \$9.17 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$33,048 or \$8.78 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 \$46,381. The subject property has an improvement assessment of \$36,487 or \$9.69 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and two of which are on the same block as the subject. The comparables consist of class 2-78 two-story dwellings of frame or frame and masonry exterior construction ranging in age from 28 to 48 years old. The homes range in size from 3,223 to 3,790 square feet of living area. The dwellings have either a full or a partial basement, one of which has a formal recreation room. Features include central air conditioning, one or two fireplaces and from a 2-car to a 3.5-car garage. In addition, comparables #1 and #3 each have "other improvements" that are not identified in the record. The comparables have improvement assessments ranging from \$33,040 to \$50,541 or from \$10.25 to \$13.72 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 submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to their older ages as compared to the subject property. The Board has also given reduced weight to appellant's comparable #4 along with board of review comparable #4 as each of these dwellings have formal recreation rooms which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 as well as board of review comparables #1, #2 and #3 which present varying degrees of similarity to the subject in age, dwelling size and some features. These comparables have improvement assessments ranging from \$28,921 to \$50,541 or from \$8.78 to \$13.72 per square foot of living

area. The subject's improvement assessment of \$36,487 or \$9.69 per square foot of living area falls within the range established by the best comparables in this record.

Based on this record and after considering necessary adjustments to the best comparables for differences in age, dwelling size and/or garage size when compared to the subject, 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 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: May 21, 2024



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

K. Dale Shoemaker, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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