



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

APPELLANT: Mark Nussle  
DOCKET NO.: 20-20402.001-R-1 through 20-20402.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Nussle, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-20402.001-R-1	23-25-102-012-0000	4,322	13,697	\$18,019
20-20402.002-R-1	23-25-102-013-0000	4,322	13,697	\$18,019

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 assessments 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 two parcels of land totaling 13,300 square feet. The parcels are improved with a 52-year old 1.5-story frame and masonry, single-family, dwelling containing 2,644 square feet of living area. Features of the dwelling include a partial unfinished basement, central air conditioning, two fireplaces and a 1.5-car garage. The property is located in Palos Park, Palos Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on five equity comparables along with printed property characteristics sheets for comparables which provided

basement information.<sup>1</sup> The comparable properties are located in Palos Park and in the same neighborhood code as the subject. The comparables consist of class 2-04 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction. The homes range in age from 34 to 70 years old and range in size from 2,425 to 2,855 square feet of living area. Four of the dwellings have partial basements, two of which have finished area. Each dwelling has one or two fireplaces and either a two-car or a four-car garage. The comparables have improvement assessments ranging from \$2,349 to \$14,579 or from \$0.82 to \$5.44 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced combined improvement assessment of \$9,201 or \$3.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the 2020 tax year final decision setting forth a total assessment for the two parcels on appeal resulting in a combined total assessment of \$36,038. Based on this data, the subject property has a reported combined improvement assessment of \$27,394 or \$10.36 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 either Palos Heights or Palos Park and where comparables #2 and #3 are each located in the same neighborhood code as the subject. The comparables consist of class 2-04 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction which range in age from 47 to 63 years old. The comparables range in size from 1,818 to 2,168 square feet of living area. Three dwellings have a full or partial basement, two of which have finished area. Two comparables each have central air conditioning. Features include either one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$18,212 to \$28,996 or from \$9.84 to \$13.37 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessments.

### **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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #4 and #5 as well as board of review comparables #1, #2 and #3 due to

---

<sup>1</sup> For ease of reference, the Board has renumbered the final comparable property #5.

differences in age, dwelling size, foundation type and/or finished basement area when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #4 which bracket the subject in age, are similar to the subject in design with partial unfinished basements along with other amenities. These comparables have improvement assessments ranging from \$3,643 to \$28,996 or from \$1.43 to \$13.37 per square foot of living area. The subject's improvement assessment of \$27,394 or \$10.36 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 adjustments to the comparables to account for differences when compared to the subject property, 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: June 18, 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

Mark Nussle, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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