FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John & Patricia Mannebach
DOCKET NO.: 20-30990.001-R-1
PARCEL NO.: 18-06-423-046-0000

The parties of record before the Property Tax Appeal Board are John & Patricia Mannebach, the appellants, 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:

LAND:	$5,435
IMPR.:	$80,267
TOTAL:	$85,702

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 2-story dwelling of stucco exterior construction with 3,524 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 4.5 bathrooms, and a 2-car garage. The property has a 7,497 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same neighborhood code as the subject property[1], along with property characteristic printouts for the comparables. The comparables are improved with 2-story, class

[1] For ease of reference, the Board has identified the last comparable as #5.

2-06 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 3,238 to 3,874 square feet of living area. The comparables range in age from 71 to 148 years old. The appellants reported that each comparable has a basement, one of which has finished area, and either a 2-car or a 2.5-car garage. Four comparables each have central air conditioning. Two each have one fireplace. Each comparable has from 2.0 to 3.5 bathrooms. The comparables have improvement assessments that range from $52,834 to $65,544 or from $16.32 to $19.18 per square foot of living area. Based on this evidence, the appellants requested that the subject’s improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $85,702. The subject property has an improvement assessment of $80,267 or $22.78 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 property. The comparables are improved with 2-story, class 2-06 dwellings of frame or frame and masonry exterior construction ranging in size from 2,319 to 2,943 square feet of living area. The homes range in age from 69 to 95 years old. Each comparable has a basement, two of which have finished area, central air conditioning, one fireplace, and either a 1-car or a 2-car garage. The comparables each have from 2.0 to 3.5 bathrooms. The comparables have improvement assessments that range from $61,674 to $67,380 or from $22.90 to $26.93 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables for the Board’s consideration. The Board finds the best evidence of assessment equity to be the appellant’s comparables which are most similar to the subject in dwelling size with varying degrees of similarity in location, design, and other features, although the Board recognizes the comparable age range of 71 to 148 years old as compared to the 64 year old subject. These five comparables have improvement assessments ranging from $52,834 to $65,544 or from $16.32 to $19.18 per square foot of living area. The subject’s improvement assessment of $80,267 or $22.78 per square foot of living area falls above the range established by the best comparables in this record. The Board finds the subject’s higher improvement assessment is logical considering its significantly newer age than four of the five comparables; larger bathroom count than each of the five comparables; basement finish which four of the five comparables lack; larger fireplace count than each of the five comparables; and/or differences in other features when compared to the best comparables. The

Board gives less weight to the board of review comparables which are considerably smaller homes than the subject. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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:

C E R T I F I C A T I O N

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 16, 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

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