



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

APPELLANT: David Schaer  
DOCKET NO.: 21-25009.001-R-1  
PARCEL NO.: 05-33-403-073-0000

The parties of record before the Property Tax Appeal Board are David Schaer, the appellant(s); 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:** \$6,500  
**IMPR.:** \$12,315  
**TOTAL:** \$18,815

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2021 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 97-year-old, 1-story, single-family dwelling of frame construction with 779 square feet of living area. Features of the home include a full basement, 1 bathroom, and a 324 square foot garage. The property has a 3,250 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of this argument, appellant submitted information on four suggested equity comparables. Each comparable was improved with a 1-story residence of either frame or masonry construction. The comparables ranged: between 852 and 980 square feet of living area; in assessment between \$10.52 and \$15.96 per square foot of living area; in age between 81 and 170 years old; and between 1 and 2 bathrooms. Three of the comparables had a full basement and all were located within one mile from the subject property. Appellant also submitted a copy of the board of review's May 9,

2022, written decision reflecting its final total assessment for the subject property of \$22,391. Based on this evidence, appellant requested a reduction in the subject's assessment to \$15,069.

The petition discloses that the subject is an owner-occupied residence. However appellant submitted a letter asserting that the subject property is vacant<sup>1</sup>. Appellant indicates the subject property has no gas service, no wires through the conduits, and the water supply is empty and included black and white photos of the interior of the subject improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,391. The subject property has an improvement assessment of \$215,891, or \$20.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. Each comparable was improved with a residence of either frame, masonry, or frame and masonry construction with between one and two stories. The comparables ranged: between 711 and 888 square feet of living area; in assessment between \$21.03 and \$24.47 per square foot of living area; in age between 92 and 106 years old; either none, a 1-car or a 2-car garage; and either no fireplace or 1 fireplace. All of the board of review's comparables had one bathroom, an unfinished basement, and were located within the subarea the subject property.

In rebuttal, appellant submitted a letter opining that the board of review's comparables are larger than the one-story subject property. Appellant points out that two of the board of review's comparables are one-and-a-half story properties and another comparable has two-stories.

### **Conclusion of Law**

The appellant has disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant argues that the subject is vacant and uninhabitable. Section 9-180 of the Code (35 ILCS 200/9-180) states:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within

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<sup>1</sup> Appellant refers to the subject as vacant which the Board interprets as meaning uninhabitable.

30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property. When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property. Computations under this Section shall be on the basis of a year of 365 days. (Source: P.A. 91-486, eff. 1-1-00.)

In the instant appeal, appellant asserts the subject is uninhabitable based on photographs of the subject which show it is under rehabilitation. The Board finds this is not an accidental means of uninhabitability and that there is value in the improvement. The courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). The courts have rejected the argument that a property that is not "under roof" cannot be taxed. Id. at 302. In this matter, the PTAB finds the appellant submitted photographs showing the subject property was under roof and significantly complete as established in Long Grove Manner.

Regarding appellant's vacancy argument, vacancy is a contention of law and when a contention of law is raised, a party is required to "submit a brief in support of his position." 86 Ill. Admin. Code §1910.65(d). While appellant cites no statutory authority or case law authority which would direct the Board to what the appellant's specific contention of law would be, appellant did submit a letter and photographs. The Board notes the photographs were not dated and therefore, the Board cannot determine for how long the property has been in the condition reflected in the photos.

The taxpayer also 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 appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted*.

The Board finds the best evidence of assessment equity to be *appellant's comparables #1 and #4* and *the board of review's comparables #1 and #2*. These comparables were most similar to the subject property in living area square footage, construction, and/or closest to the subject property in proximity. Less weight was given to the comparables with the greatest differences in living area square footage. The best comparables had improvement assessments that ranged from \$10.52 to \$21.10 per square foot of living area. The subject's improvement assessment of \$20.40 per square foot of living area falls within the range established by the best comparables in this record. However, the Board finds the subject's condition is inferior to the best comparables. After making adjustments to the comparables for the superior condition, the Board finds the subject should be assessed at the low end of the range of comparables. Based on this record, the Board finds appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* 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:

August 22, 2023



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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