



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

APPELLANTS: Joseph & Denise Shiheiber
DOCKET NO.: 21-46065.001-R-1
PARCEL NO.: 10-20-414-055-0000

The parties of record before the Property Tax Appeal Board are Joseph & Denise Shiheiber, the appellants, by attorney Nicholas Jordan of Worssek & Vihon 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 **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: \$4,651
IMPR.: \$33,708
TOTAL: \$38,359

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 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 two-story dwelling of masonry exterior construction with 2,544 square feet of living area. The dwelling is approximately 43 years old. Features of the home include a full unfinished basement, central air conditioning, two full bathrooms, one half bathroom, a fireplace and a two-car garage. The property has a 5,814 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-78 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 four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located in the same Sidwell block as the subject property, two of which are on the same street as the subject. The comparables are improved with two-

story dwellings of frame and masonry exterior construction ranging in size from 2,408 to 2,506 square feet of living area. The dwellings are from 42 to 46 years old. The appellants reported in the grid analysis that each dwelling has full or partial finished basement area. Each comparable has central air conditioning, one or two full bathrooms, one half bathroom, a fireplace and a two-car garage. The comparables have improvement assessments that range from \$30,686 to \$32,281 or from \$12.53 to \$13.38 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$30,686 or \$12.06 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 \$39,751. The subject property has an improvement assessment of \$35,100 or \$13.80 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 that have the same assessment neighborhood code and property classification code as the subject, where board of review's comparable #3 is the same property as the appellants' comparable #4. The comparables are located within the same block and on the same street as the subject property or within the subject's subarea. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,224 to 2,588 square feet of living area. The dwellings are from 43 to 55 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning, two or three full bathrooms and two-car garage. Three comparables each have either one or two half bathrooms and two comparables each have a fireplace. The comparables have improvement assessments that range from \$31,530 to \$35,555 or from \$13.38 to \$14.51 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 taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable properties for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the board of review comparables #1, #2 and #4 which differ from the subject dwelling in age.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the appellants and board of review comparable #3, which includes the parties' common comparable. The comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$30,686 to \$32,281 or from \$12.53 to \$13.38 per square foot of living area. The subject's improvement

assessment of \$35,100 or \$13.80 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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: _____

April 15, 2025



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

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