FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Richter
DOCKET NO.: 21-50276.001-R-1
PARCEL NO.: 10-22-213-087-0000

The parties of record before the Property Tax Appeal Board are Scott Richter, the appellant, by attorney Ciarra 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:	$10,899
IMPR.:	$44,843
TOTAL:	$55,742

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 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 2-story dwelling of masonry exterior construction with 4,887 square feet of living area. The home is approximately 74 years old. Features of the home include a full finished basement, central air conditioning, one fireplace, and a 4-car garage. The property has a 13,211 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables[1] located in the same neighborhood code as the subject. The comparables consist of class 2-06,

[1] Some of the property characteristics regarding the appellant's comparables were drawn from the property characteristics printouts provided by the appellant.

2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,667 to 4,402 square feet of living area. The comparables are from approximately 65 to 72 years old. Each comparable has a full basement, three of which have finished area, central air conditioning, and either a 1-car or a 2-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from $16,127 to $31,749 or from $3.66 to $7.76 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $35,870 or $7.34 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 $55,742. The subject property has an improvement assessment of $44,843 or $9.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject. The comparables consist of class 2-06, 1-story or 2-story dwellings of frame or masonry exterior construction ranging in size from 1,331 to 3,455 square feet of living area. The comparables are from 67 to 99 years old. Each comparable has a partial or a full basement, three of which have finished area, and one or two fireplaces. Three comparables each have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $16,550 to $49,998 or from $12.43 to $14.47 per square foot of living area. Based on this evidence, the board of review requested that the subject’s assessment be confirmed.

Conclusion of Law

The appellant 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 nine equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1 and #2 which are outliers due to their considerably lower improvement assessments in relation to the other comparables in the record. The Board finds none of the remaining comparables provided by the parties are truly similar to the subject due to their considerably smaller dwelling sizes. Nevertheless, the Board gave less weight to the appellant’s comparable #3 and board of review comparable #1 which also differ from the subject in design, age, and/or basement finish.

The Board has given more weight to the parties’ remaining comparables which are more similar to the subject in location, age and basement finish but still require upward adjustments for inferior features to the subject including but not limited to their 23% to 35% smaller dwelling sizes and lack of either a fireplace, central air conditioning and/or garage amenities. These five comparables have improvement assessments ranging from $28,168 to $49,980 or from $7.59 to

$14.47 per square foot of living area. The subject’s improvement assessment of $44,843 or $9.18 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record, 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:

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: May 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Richter, by attorney:
Ciarra 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