# FINAL ADMINISTRATIVE DECISION
# ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tim Schneiderwind
DOCKET NO.: 22-35820.001-R-1
PARCEL NO.: 02-08-204-008-0000

The parties of record before the Property Tax Appeal Board are Tim Schneiderwind, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

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| **LAND:** | $18,000 |
| **IMPR.:** | $25,000 |
| **TOTAL:** | $43,000 |

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 2022 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 frame exterior construction with 2,688 square feet of living area. The home is approximately 73 years old. Features include a partial basement, one fireplace, and a 2-car garage. The property has a 20,000 square foot site and is located in Palatine, Palatine 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 four equity comparables located in different assessment neighborhoods than the subject and from 2.8 to 4.5 miles from 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 2,725 to 2,812 square feet of living area. The homes range in age from 63 to 80 years old. Each comparable has a full or partial basement and a 2-car or a 2.5-car garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from $21,043 to $23,000 or from $7.62 to $8.44 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $21,423 or $7.97 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 $43,000. The subject property has an improvement assessment of $25,000 or $9.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood as the subject. The comparables are improved with 2-story, class 2-06 dwellings of frame or frame and masonry exterior construction ranging in size from 2,681 to 2,784 square feet of living area. The homes are either 34 or 35 years old. Each comparable has a partial basement and a 2-car garage. Two comparables each have central air conditioning. One comparable has one fireplace. Comparable #3 was reported to have other improvements, but additional details were not disclosed. The comparables have improvement assessments ranging from $30,871 to $37,757 or from $11.51 to $13.69 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 seven suggested equity comparables for the Board's consideration. The Board finds the parties' comparables have varying degrees of similarity to the subject in location, age, central air conditioning, and other features. The appellant's comparables are located in different neighborhoods than the subject and are located over 2.8 miles from the subject property. The board of review comparables are substantially newer homes than the subject, two of which also feature central air conditioning, unlike the subject. Nevertheless, the comparables have improvement assessments ranging from $21,043 to $37,757 or from $7.62 to $13.69 per square foot of living area. The subject's improvement assessment of $25,000 or $9.30 per square foot of living area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate 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

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| Member | Member |
| Member | Member |

DISSENTING:

<u>C E R T I F I C A T I O N</u>

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: February 17, 2026

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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