



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

APPELLANT: Michael Schuele  
DOCKET NO.: 22-47113.001-R-1  
PARCEL NO.: 03-29-414-021-0000

The parties of record before the Property Tax Appeal Board are Michael Schuele, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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:** \$7,920  
**IMPR.:** \$30,080  
**TOTAL:** \$38,000

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 1-story dwelling of masonry exterior construction with 1,794 square feet of living area. The dwelling is approximately 66 years old. Features include a full basement with finished area, 2 bathrooms, central air conditioning, two fireplaces, and a 2-car garage. The property has a 7,920 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 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 eight equity comparables located within the same assessment neighborhood as the subject. The comparables are improved with 1-story, class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,232 to 1,777 square feet of living area. The homes range in

age from 69 to 75 years old. Five comparables each have a partial basement and three comparables have either a crawl space or slab foundation. Each dwelling has from 1 to 2 bathrooms. Three comparables each have central air conditioning. Seven comparables each have one or two fireplaces and from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$15,080 to \$21,336 or from \$11.86 to \$13.41 per square foot of living area. Based on this evidence, the appellant requested 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 \$38,000. The subject property has an improvement assessment of \$30,080 or \$16.77 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 within the same assessment neighborhood as the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame and masonry exterior construction with either 1,108 or 1,128 square feet of living area. The homes are either 66 or 67 years old. Each comparable has a full basement with finished area and 1 bathroom. One comparable has central air conditioning. Three comparables each have a 1-car garage. The comparables have improvement assessments ranging from \$19,324 to \$32,817 or from \$17.44 to \$29.09 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 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 record contains twelve suggested equity comparables for the Board's, none of which are particularly similar to the subject due to differences from the subject in bathroom count, foundation type, central air conditioning amenity, and/or garage amenity. Nevertheless, the Board gives less weight to the appellant's comparables #2 through #5 and #8 as well as board of review comparables #2, #3, and #4 which lack a basement foundation, central air conditioning, and/or a garage amenity, all of which are features of the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #6, and #7 as well as board of review comparable #1. However, each comparable is a smaller home than the subject; each comparable has a lesser bathroom count than the subject; each comparable is an older home than the subject; three comparables were not reported to have basement finish, like the subject; three comparables have fewer fireplaces than the subject; and each comparable has a lesser garage capacity than the subject. The best comparables would each require upward adjustments for differences from the subject, as described above, to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$17,251 to \$20,380 or from \$12.79

to \$17.80 per square foot of living area. The subject's improvement assessment of \$30,080 or \$16.77 per square foot of living area falls above the range established by the comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. The subject's higher improvement assessment is logical considering its superior attributes when compared to the best comparables. After considering the adjustments needed to the comparables for differences from the subject, 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

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:

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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