



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

APPELLANT: Daniellinda Schooley & Eric Schleef
DOCKET NO.: 23-46850.001-R-1
PARCEL NO.: 18-18-403-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Daniellinda Schooley & Eric Schleef, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$13,436
IMPR.: \$76,564
TOTAL: \$90,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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

A 4,525 square feet, two-story brick building on a 9,429 square feet parcel in Western Springs, Lyons Township, Cook County comprises the subject property. The 18-year-old, owner-occupied residence featured 3.5 bathrooms, central air conditioning, one fireplace, a three-car garage, and a full basement.

The appellants contend the \$101,300 subject assessment overvalues the subject property. The appellants supported the overvaluation argument with a copy of the settlement statement indicating that the subject sold on April 25, 2022 for \$900,000. The appellants represented that the transfer was at arm's length and fairly negotiated, that the property was advertised on multiple listings for 49 days, and the subject was not sold due to a foreclosure or pursuant to a contract for deed.

In its "Notes on Appeal," the county board of review maintained that the subject was correctly assessed at \$100,999. To fortify this position, the board of review supplied details about four two-

story properties within a quarter mile of the subject as indicators of market value. Of these properties, the county board of review provided information on just one sale in April 2021 for \$945,000. The board of review indicated that the subject property last sold on May 5, 2022 for \$900,000.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in the Cook County Board of Review's 2023 assessment of the subject. When market value is a basis of a property tax appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellants met this burden of proof.

In this record, the appellants attached to the petition a settlement statement dated April 25, 2022 confirming that the subject sold months before the 2023 assessment year for \$900,000. Moreover, in its "Comparable Sales/Assessment Equity Grid Analysis," the board of review agreed that the subject sold for \$900,000 with a final sale date of May 5, 2022. Given the proximity of the purchase to the assessment year, the credibility of the evidence supporting the purchase price, and the lack of compelling evidence to the contrary, PTAB finds that the market valued the subject property at \$900,000 as of January 2023. As such, PTAB concludes the appellants showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to \$90,000, commensurate with the indicated market value and the appellants' request, is merited.

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: _____

January 20, 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

AGENCY

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