



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

APPELLANT: Jim Schuerman
DOCKET NO.: 20-35070.001-R-1
PARCEL NO.: 13-04-211-016-0000

The parties of record before the Property Tax Appeal Board are Jim Schuerman, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$10,494
IMPR.: \$51,491
TOTAL: \$61,985

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 2020 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 frame and masonry exterior construction with 3,414 square feet of living area. The dwelling is approximately 69 years old. Features of the dwelling include a finished basement, central air conditioning, a fireplace, and a 1-car garage. The property has a 7,774 square foot site located in Chicago, Jefferson 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 comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,008 to 3,647 square feet of living area. The dwellings range in age from 63 to 105

years old. Each comparable has a basement, two of which have finished area, and central air conditioning. Three comparables have one or two fireplaces, and two comparable have either a 1.5-car or 2.5-car garage. The comparables have improvement assessments ranging from \$23,775 to \$49,594 or from \$6.52 to \$14.40 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$41,241 or \$12.08 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2020 disclosing the subject has a total assessment of \$61,985. The appellant reported that the subject has an improvement assessment of \$51,491 or \$15.08 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal. 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 property. The comparables are improved with class 2-04 or 2-06, two-story dwellings of frame or stucco exterior construction ranging in size from 2,418 to 3,210 square feet of living area. The dwellings range in age from 72 to 95 years old. Each comparable has an unfinished basement and either a 1-car or a 1.5-car garage. One comparable has central air conditioning, and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$56,175 to \$63,534 or from \$17.50 to \$23.99 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 taxpayer 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 a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and the board of review comparables #1 and #3 which differ in dwelling size and/or age to the subject dwelling. The Board also gives less weight to the appellant's comparable #1 as its lower improvement assessment appears to be an outlier in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are more similar to the subject in dwelling size, age and foundation type, but have varying degrees of similarity to the subject in other features. These three comparables have improvement assessments ranging from \$43,200 to \$56,175 or from \$13.58 to \$17.50 per square

¹ The Board of Review's Notes on Appeal reports a total assessment for the subject property which differs from the Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision submitted by the appellant.

foot of living area. The subject's improvement assessment of \$51,491 or \$15.08 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, including but not limited to lack of basement finish and/or a garage, 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: _____

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: September 19, 2023



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

Jim Schuerman, by attorney:
Ellen G. Berkshire
Verros Berkshire
1S660 Midwest Road
Suite 300
Oakbrook Terrace, IL 60181

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602