



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

APPELLANT: Kenneth Schroeder
DOCKET NO.: 06-24460.001-R-1
PARCEL NO.: 14-29-220-013-0000

The parties of record before the Property Tax Appeal Board are Kenneth Schroeder, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 15,409
IMPR.: \$ 56,262
TOTAL: \$ 71,671

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 2,288 square feet of living area. The dwelling is 96 years old. Features of the home include a full, unfinished basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties located on the same block or tax block as the subject. They are described as two-story frame, masonry or frame and masonry dwellings that range in age from 108 to 118 years old and range in size from 2,548 to 2,997 square feet of living area. The comparables have a full basement, one of which is finished, one has central air conditioning, one has a fireplace and each has a garage. The comparables have improvement assessments ranging from \$19.82 to \$21.86 per square foot of living area. The subject's improvement assessment is \$24.59 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$71,671 was

disclosed. The subject's assessment reflects a market value of \$708,211 or \$309.53 per square foot using the 2006 three year median level of assessments for class 2 property of 10.12%. The board of review presented descriptions and assessment information on four comparable properties located either on the same block or within one-quarter mile of the subject. They consist of two-story masonry dwellings that are either 108 or 113 years old. The dwellings range in size from 2,190 to 2,324 square feet of living area. They have full basements, two of which are finished, one has two fireplaces and each has a garage. These properties have improvement assessments ranging from \$25.36 to \$29.27 per square foot of living area. The board of review reported that two of these comparables sold for \$770,000 and \$775,000 or \$338.91 and \$352.91 per square foot in August 2004 and April 2005. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued the subject is overvalued based on the two sales submitted by the board of review and on six additional sales.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellants' sales comparables submitted with the rebuttal evidence were given no weight by the Board in its analysis pursuant to Section 1910.66, subsection b) of the Property Tax Appeal Board's Official Rules which state:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

The Board finds the parties timely submitted eight suggested comparable properties. The comparables submitted by the board of review were most similar to the subject in size. They were also similar to the subject in location, age, design, exterior construction and features. Due to their similarities with the subject, they received the most weight in the Board's analysis. They had improvement assessments ranging from \$25.36 to \$29.27 per square foot of living area. The subject's improvement assessment of \$24.59 per square foot of living area is below the

range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The Board also finds the subject is not overvalued based on the two sales comparables submitted by the board of review. They had recent sales prices of \$338.91 and \$352.91 per square foot. The subject's assessment reflects a market value of \$309.53 per square foot.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: June 18, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.