



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

APPELLANT: Walter Schellhorn  
DOCKET NO.: 06-24489.001-R-1  
PARCEL NO.: 05-28-410-020-0000

The parties of record before the Property Tax Appeal Board are Walter Schellhorn, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 21,248  
**IMPR.:** \$ 54,752  
**TOTAL:** \$ 76,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,300 square foot parcel improved with a 75-year-old, two-story, single-family dwelling of frame construction located in New Trier Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a two-car attached garage. The appellant's petition suggests the subject dwelling contains 2,290 square feet of living area, while the board of review's documents indicate the subject contains 2,737 square feet.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located on the same street and within four blocks of the subject. The

improvements range in size from 2,216 to 2,529 square feet of living area and range in age from 68 to 77 years old. The comparables contain two and one-half bathrooms, a full-finished or unfinished basement, a fireplace and a two-car garage. Three comparables have central air-conditioning. The improvement assessments range from \$21.19 to \$23.56 per square foot of living area.

At hearing, the appellant's attorney argued that the subject improvement contains 2,290 square feet of living area. In support of this claim, the appellant submitted a brief prepared by Ron Napier, of Napier Real Estate Consultants of Oak Park, Illinois. The brief revealed that Napier is a real estate consultant with a Certified Assessing Officer or CIAO designation. The brief disclosed that Napier physically measured the subject dwelling and provided colored photographs as well as a building sketch. Napier concluded that the subject's garage space was added in error and indicated that the subject dwelling contains 2,290 square feet 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" disclosing the subject's total assessment of \$85,449. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. Three of the comparables are located on the same street and within seven blocks of the subject. The improvements range in size from 2,289 to 2,359 square feet of living area and range in age from 64 to 70 years old. The comparables contain two, two and one-half or three full bathrooms, a full-finished or unfinished basement, multiple fireplaces and a one-car or two-car garage. Three comparables have central air-conditioning. The improvement assessments range from \$21.58 to \$25.16 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction is warranted.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated the claim that the subject's square footage is different than the public record presented by the board of review. The appellant submitted a brief prepared by Ron Napier, of Napier Real Estate Consultants of Oak Park, Illinois. The brief disclosed that Napier physically measured the subject dwelling and provided colored photographs as well as a building sketch. Napier concluded that the subject's garage space was added in error and indicated that the subject's correct square footage is 2,290 square feet of living area. Consequently, the Board finds the subject contains 2,290 square feet of living area. The subject's improvement assessment is \$64,201 or \$28.04 per square foot of living area, based on 2,290 square feet.

Next, the Board finds both parties submitted a total of eight properties suggested as comparable to the subject. The Board further finds these properties similar to the subject in age, improvement size, amenities, design and location and have improvement assessments ranging from \$21.19 to \$25.16 per square foot of living area. The subject's per square foot improvement assessment of \$28.04, based on 2,290 square feet, falls above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Acting 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: December 23, 2011

*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.