



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

APPELLANT: Margaret Scheyer  
DOCKET NO.: 07-21216.001-R-1  
PARCEL NO.: 05-07-214-015-0000

The parties of record before the Property Tax Appeal Board are Margaret Scheyer, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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:** \$ 77,137  
**IMPR.:** \$ 90,453  
**TOTAL:** \$ 167,590

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,730 square feet of living area. The dwelling is 85 years old. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces, and a two-car attached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame and masonry dwellings that range in age from 82 to 87 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 3,700 to 3,848 square feet of living area. Each dwelling has an unfinished basement, either full or partial, and one or two fireplaces. Two comparables have central air conditioning, and two have two-car attached garages. The comparables have improvement assessments ranging from \$13.76 to \$24.49 per square foot of living area. The subject's improvement assessment is \$33.74 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame and masonry dwellings that range in age from 66 to 101 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,531 to 4,344 square feet of living area. Three of the comparables were constructed using deluxe quality materials, and one of these comparables has been renovated. Each comparable has an unfinished basement either full or partial, central air conditioning, one to four fireplaces, and a two or three-car garage. These properties have improvement assessments ranging from \$31.10 to \$45.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted differences between the comparables submitted by the board of review and the subject property: Three of the comparables submitted by the board of review differ from the subject in age; three of the comparables were constructed using deluxe quality materials; three of the comparables differed from the subject in size; and one of the comparables was located in a different municipality than the subject. Finally the appellant's attorney stated that all of the comparables submitted by the board of review had central air conditioning while the subject did not. Actually, the subject property does have central air conditioning, and information listed on the appellant's grid analysis confirms that.

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 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 met this burden.

Both parties presented assessment data on a total of seven equity comparables. All of the seven comparables submitted by both parties were two-story frame and masonry dwellings like the subject. However, the comparables numbered one, three, and four differed from the subject in age; comparables one, two, and four were constructed using deluxe quality materials; and comparables one and two were larger than the subject. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis. Although all of the appellant's comparables were similar to the subject property, the Board finds the appellant's comparables numbered two and three were most

similar to the subject in size. They were also very similar in age and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$23.08 and \$24.49 per square foot of living area. The subject's improvement assessment of \$33.74 per square foot of living area falls above these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: April 22, 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.