



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

APPELLANT: Michael Stroschio
DOCKET NO.: 07-21240.001-R-1
PARCEL NO.: 05-33-117-050-0000

The parties of record before the Property Tax Appeal Board are Michael Stroschio, 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 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: \$ 12,286
IMPR.: \$ 48,516
TOTAL: \$ 60,802**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame and masonry construction containing 1,435 square feet of living area. The dwelling is 52 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car detached garage. The subject property has a classification code of 2-03 under the Cook County Real Property Assessment Classified Ordinance, One Story Residence, any age, 1,000 to 1,800 square feet. The dwelling is located in Wilmette, 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 one and one-half story frame and masonry dwellings that range in age from 52 to 58 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located across the street from the subject, and the other two are located 0.32 and 0.57 mile from the subject. The comparable dwellings range in size from 1,423 to 1,530 square feet of living area. Each comparable has a full unfinished basement and a garage; one comparable has central air conditioning; and another comparable has a fireplace. The comparables have improvement

assessments ranging from \$25.65 to \$26.76 per square foot of living area. The subject's improvement assessment is \$33.81 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 three comparable properties consisting of one-story masonry or frame and masonry dwellings that range in age from 50 to 54 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located in the same block as the subject. The dwellings range in size from 1,440 to 1,501 square feet of living area. Two dwellings have full finished basements, and one has a partial unfinished basement. Each comparable has central air conditioning, one or two fireplaces, and a garage. These properties have improvement assessments ranging from \$34.71 to \$51.57 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 that two of the board of review's comparables had masonry exterior construction; the board of review's comparables are one-story not one and one-half story like the subject; the board of review's comparables have an additional bathroom; two of the board of review's comparables have full finished basements; two of the board of review's comparables have attached garages unlike the subject; and that two of the board of review's comparables have taken out permits for home improvements and/or additions.

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.

Both parties presented assessment data on a total of six equity comparables. The comparables numbered one and three by the board of review had masonry exterior construction and received reduced weight in the Board's analysis. The Board finds the appellant's comparables were one and one-story frame dwellings like the subject, and they were also very similar in age, size, and location. In addition, all three have unfinished basements like the subject, and comparable one has central air conditioning like

the subject. The Board further finds that the comparable numbered two by the board of review, despite its being a one-story dwelling, was the most similar to the subject in size. It was also very similar to the subject in exterior construction, age, and central air conditioning. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$25.65 to \$38.34 per square foot of living area. The subject's improvement assessment of \$33.81 per square foot of living area falls within 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.

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.